

# Community Alliance Broxbourne and East Herts

England & Wales · Charity number 1118986

## Details

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|                |  |
|----------------|--|
| Other names    | COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS, COMMUNITY VOLUNTARY SERVICES FOR BROXBOURNE AND EAST HERTS, COUNCIL FOR VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS |
| Status         | Registered   |
| Legal form     | Charitable company   |
| Company number | <a href="#">06143165</a>   |
| Registered     | 2007-04-27   |
| Register       | <a href="#">View on the Charity Commission register</a>  |

## Contact

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|         |   |
|---------|---|
| Address | Community Alliance Broxbourne & East Herts<br>Nigel Copping Community Building<br>88 Sanville Gardens<br>Stanstead Abbots<br>Ware<br>SG12 8GA |
| Phone   | 03001231034   |
| Email   | <a href="mailto:admin@communityalliancebeh.org.uk">admin@communityalliancebeh.org.uk</a>  |
| Website | <a href="http://www.communityalliancebeh.org.uk">www.communityalliancebeh.org.uk</a>  |

## Activities

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**Objects:** The Charity's objects ("the objects") are:a) to promote any charitable purposes for the benefit of the community across the regions of the East of England, South East, London and East Midlands (hereinafter called the "area of benefit") and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness; b) to promote and organise co-operation in the achievement of the above purposes and to that end to bring together in council, representatives of the voluntary organisations, statutory authorities and other organisations within the area of benefit; and c) to promote and improve the efficient and effective use of charitable and community resources in the achievement of the above purposes by providing consultancy and advice services to national and local representatives of voluntary organisations and statutory authorities

**Activities:** Community Alliance Broxbourne and East Herts provides a range of capacity-building services to the voluntary and community sector in Broxbourne and East Herts, including training, funding advice, newsletters and e-bulletins, networking opportunities and signposting to local resources.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** THE LOCAL GOVERNMENT DISTRICTS OF BROXBOURNE AND EAST HERTFORDSHIRE AND SURROUNDING AREAS
- Throughout England

## Finances

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| Period end | Income     | Expenditure | Assets   | Employees |
|------------|------------|-------------|----------|-----------|
| 2025-03-31 | £2,169,023 | £2,395,761  | £568,777 | 47        |
| 2024-03-31 | £1,998,642 | £1,787,156  | £795,515 | 46        |
| 2023-03-31 | £1,625,662 | £1,594,421  | £584,029 | 41        |
| 2022-03-31 | £1,126,120 | £988,135    | £552,788 | 32        |
| 2021-03-31 | £916,064   | £746,843    | £414,803 | 24        |

## Trustees

| Name                        | Role  | Appointed  |
|-----------------------------|-------|------------|
| <b>Stephen Harvey</b>       | Chair | 2020-10-12 |
| Andrew Cooke                |       | 2018-10-08 |
| Beverley Anne Johnston      |       | 2016-10-10 |
| Diana Yip                   |       | 2021-10-11 |
| Janice Irene Wing BSC       |       |            |
| KEITH BATCHELOR             |       |            |
| PETER MAIDEN                |       | 2013-01-10 |
| Stephen John Clarke         |       | 2017-10-09 |
| Victoria Ann Shorland Jacob |       | 2017-10-09 |

**Community Alliance Broxbourne and East Herts**

England & Wales - Charity number 1118986

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# Accounts

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Charity registration number 1118986 (England and Wales)

Company registration number 06143165

**COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## LEGAL AND ADMINISTRATIVE INFORMATION

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|  |  |
|--|--|
| <b>Trustees</b>                                | Stephen Harvey (Chair)<br>Jan Wing (Vice Chair)<br>Beverley Johnston (Treasurer)<br>Keith Batchelor<br>Stephen Clarke<br>Andrew Cooke<br>Victoria Jacob<br>Peter Maiden<br>Diana Yip |
| <b>Secretary</b>                               | Christopher Dungate  |
| <b>Charity number</b>                          | 1118986  |
| <b>Company number</b>                          | 06143165   |
| <b>Principal address and Registered office</b> | Nigel Copping Community Building<br>Sanville Gardens<br>Stanstead Abbots<br>Ware<br>Hertfordshire<br>SG12 8GA  |
| <b>Auditors</b>                                | Gowers Limited<br>The Old School House<br>Bridge Road<br>Hunton Bridge<br>Kings Langley<br>Hertfordshire<br>WD4 8SZ  |
| <b>Bankers</b>                                 | CAF Bank<br>25 Kings Hill Avenue<br>West Malling<br>Kent<br>ME19 4JQ   |
| <b>Solicitors</b>                              | Longmores Solicitors<br>24 Castle Street<br>Hertford<br>Hertfordshire<br>SG14 1HP  |

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# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

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# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## CHAIR'S REPORT

**FOR THE YEAR ENDED 31 MARCH 2025**

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Our Chief Executive Officer Chris Dugate, who joined us in June 2024, has quickly settled well into the organisation and has brought new ideas and innovative thinking to Community Alliance. Chris has led the development of an exciting new three-year business plan which comes into play from 2025/26 onwards. Both the wider staff team and the trustee board have contributed strongly to the construction of this plan.

Key components of the new business plan include:

- A renewed focus on our core geography of Broxbourne and East Herts and the further deepening of the crucial relationships held with Broxbourne Borough Council / East Herts District Council.
- The introduction of a new membership scheme.
- Enhancing the management of community buildings for the use of local communities and VCSE organisations
- Continuing to meet the needs of communities particularly around health & well-being, jobs and skills and financial understanding.

As we worked to draw up our new plan we kept very much in mind some of the more significant macro factors. These include the on-going cost of living crisis which affects so many members of our local communities, upcoming local government reforms and of course the prevailing funding climate which continues to become more and more competitive.

In addition, Community Alliance's long-term role in supporting seven "Big Local" organisations will come to an end as planned in September 2025. Our learning from operating as the Lead Trusted Organisation across these projects will be invaluable to our offer moving forward. It has helped shape our new membership plans, fostered lasting relationships and helped to upskill our fantastic team.

2024/25 again saw a broad range of highly successful and impactful project delivery. Highlights included: supporting 47 organisations to grow and thrive through our Community Building service, further broadening and extending the range of activity at our high street hubs and delivering a variety of vital health, employment and financial support projects across our operating area.

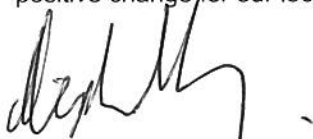
In terms of financial performance in 2024/25 the charity's total income was £2,169,023 (constituted of restricted funds totalling £1,990,617 and unrestricted funds totalling £178,406). The final out-turn was a managed deficit of £1,322 in respect of unrestricted funds. A good result.

Our grateful thanks are of course due to all our funders and partners: East Herts District Council, Broxbourne Borough Council, Hertfordshire County Council, Local Trust, Sovereign Network Group, Hertfordshire Community Foundation, Community Help Hertfordshire, Step 2 Skills and many more.

I would like to thank my fellow trustees for their ongoing commitment to the provision of high quality governance trustees crucially give their time and considerable expertise to support, monitor and scrutinise the activities of Community Alliance. I would particularly like to thank Jackie Trundell, who has stepped-down as a co-opted board member. Jackie has made an outstanding contribution to the success of Community Alliance in recent years.

I would also like to thank our talented and passionate staff team who continuously develop new ideas and skills, enabling Community Alliance to support local communities through our local hubs and projects, and also our incredible volunteers, who freely give so much of their time to support so many of our activities.

While there are undoubtedly challenges ahead, not least in terms of external, macro factors, at the heart of our new three-year plan lies trust, collaboration and adaptability. Our clear vision is for Community Alliance to be the first choice for local community support and to be an organisation that continues to achieve meaningful and positive change for our local communities.



**Stephen Harvey**

Chair 2024/25

Dated: 5 November 2025

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# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

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The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### Objectives and activities

The charity's objects are as follows:

- (a) to promote any charitable purposes for the benefit of the community across the regions of the East of England, South East, London and East Midlands (hereinafter called the "area of benefit") and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness;
- (b) to promote and organise co-operation in the achievement of the above purposes and to that end to bring together in council, representatives of the voluntary organisations, statutory authorities, and other organisations within the area of benefit; and
- (c) to promote and improve the efficient and effective use of charitable and community resources in the achievement of the above purposes by providing consultancy and advice services to national and local representatives of voluntary organisations and statutory authorities.

The policies adopted in furtherance of these objects are set out in the Community Alliance Broxbourne and East Herts Business Plan 2025-2028.

### Public benefit statement

When deciding on activities and programmes, the Trustees of Community Alliance Broxbourne and East Herts (CA BEH) pay due regard to the Charity Commission's guidance on public benefit.

### Achievements and performance

#### Supporting Health and Wellbeing

##### Food and Fuel Poverty Support in East Herts

Community Alliance administers the Household Support Fund on behalf of EHDC, providing financial support to food poverty initiatives and financial support to individuals struggling with the Cost of Living crisis.

- Grants to support local Food poverty initiatives across East Herts
- Grants to over 500 East Herts residents to support them with energy bills

##### Community Car Scheme

Our Community Car Scheme provides low-cost travel to medical and support appointments for residents without access to private or public transport.

- 37 volunteers driving residents to medical appointments
- Over 1,400 journeys carried out
- 1,885 residents supported through the scheme

##### Broxbourne and East Herts Healthy Hubs

Community Alliance is responsible for the delivery of the Broxbourne Healthy Hub and supports delivery of the East Herts Healthy Hub.

- NHS Health Checks in both districts
- Weekly Warm Spaces provided in Waltham Cross, Hertford and Stanstead Abbots
- Waltham Cross Community Skills Hub
- Healthy Eating and Cooking sessions
- Cost of Living Advice and Support

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### **Staying Connected**

Our Digital Inclusion project operating across both Districts.

- 14 Digital Champions providing 391 learning opportunities to 95 residents
- 350 laptops / phones / tablets refurbished for re-use

### **Engaging Residents**

#### **Volunteering**

A range of supported volunteering opportunities within our organisation to help residents develop their skills within their own communities.

- 10 new volunteers joined Community Alliance as Digital Champions, Hub Volunteers and drivers
- 57 volunteers in total

#### **Big Locals**

- Support provided across 7 Big Local Areas in 24/25
- Successful close out in CHART Big Local
- All remaining programmes set to end in 25/26
- All areas supported by Community Alliance focusing on the future and legacy of their initiatives including overseeing the construction and 50-year lease on a brand new community building in Broad Green, Croydon

### **Helping Groups**

#### **Training Opportunities**

Provision of training opportunities to help increase knowledge, confidence and skills for the Voluntary and Community Sector.

- Training opportunities provided to over 50 local organisations
- Most training is face-to-face with online options when required
- 15 training courses delivered

#### **Community Builder Support**

Developing and strengthening the skills in the Voluntary and Community Sector and encouraging the development, growth and sustainability of community projects, charities and Social Enterprises through direct support and capacity building:

- Over 103 hours of direct one to one capacity building support delivered in 2024-25
- of which 29 groups directly supported in East Herts
- of which 18 groups directly supported in Broxbourne
- In depth facilitations for 1 organisation to develop their Theory of Change

#### **Community Builder Plus (paid for consultancy):**

- In depth facilitations for 1 organisation to develop their Theory of Change
- Commissioning for community engagement services (interviews, survey and round table event) for the Ware Charities

#### **Other commissioned work:**

- Successful delivery of East Herts 'Arts in East Herts' and East Herts Arts & Culture Mapping concluded and reports written.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Information and Advice

A better informed Voluntary and Community Sector receiving information that is relevant. As well as training opportunities we were able to provide:

- Monthly funding bulletin to over 695 recipients
- Monthly general e-bulletins
- 1 Summer Conference (70 participants)
- 1 successful Funding Fair held with 14 funders present and 38 attendees

### Representing the Sector

Enabling and encouraging collaborative initiatives through building and strengthening our relationships with all stakeholders including: Local Authorities, Housing Associations, Local Business Partnerships, Voluntary Sector Infrastructure Partnerships, local and national grant givers and other Public Services such as Police/Health/College. Supporting a more influential, informed Voluntary and Community Sector voice in the community's strategic and operational planning processes.

- New partnership with the Plunkett Foundation, who supports community shops and community pubs
- Attending relevant local and national networking events and representing CABEH

### Employment and Skills

#### Multiply Programme

In partnership with Step2Skills, Community Alliance has been supporting the government's initiative to integrate mathematics within adult learning. The programme ended in March 2025.

- Over 350 learners engaged with courses
- Over 35 courses delivered

#### Job Smart and Job Club

Job Smart supports individuals with CVs, interviews and job searching from our hubs.

- 57 people successfully placed into employment in 2024/25
- 304 people supported with Job Searching / CV's this year
- 55 people supported through training

#### Road to Employment

Long term mentoring of 83 adults 'furthest from the workplace' across Broxbourne and Welwyn Garden City / Hatfield.

- 35 people supported to access mental and physical health support
- 50 people engaged with education and training
- 27 people engaged with volunteering
- 16 people moved into employment

#### Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the Trustees to present a strategic report.

#### Financial review

A summary of the financial results of the charity is given in the Statement of Financial Activities. At the end of the period the charity carried forward unrestricted reserves of £97,476 designated reserves of £148,613 and restricted reserves of £322,688.

#### Reserves policy

It is the policy of the charity that free reserves should be maintained at a level equivalent to at least three month's core expenditure. The Trustees consider that reserves of £75,000 will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Plans for the future

In addition to our core activity during 2025-26 we will:

- Begin the implementation of a new 3-year business plan.
- Launch a new membership scheme to underpin our work in representing the VCSE sector.
- Improve day-to-day processes and systems to support the growth of the organization.
- Further enhance and deepen relationships with local government organisations and housing sector organisations across our operating area.
- Increase the number of venues we manage for community benefit
- Develop and diversify the use of our current community venues to continue to meet community need and enhance sustainability .
- Celebrate the successful completion of our role in the Big Local programme.
- Recruit proactively to our Trustee Board and paid Staff team as necessary.
- Fully utilise the skill-sets of our Trustees and paid staff team, regardless of their core or project-based responsibilities, to further develop our 'one organisation' structure.
- Further invest in staff training and development recognising that that our staff team is our greatest asset.

#### Risk management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to same. This is managed through a Resilience Manual containing a risk management policy, a crisis succession plan and a risk register for the organisation which is developed and reviewed by the Board of Trustees.

#### Structure, governance and management

The charity is constituted as a company limited by guarantee. It was incorporated by a Memorandum and Articles of Association on 7 March 2007 which was amended by special resolution dated 15 May 2007. It was registered as a charity on 27 April 2007.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Stephen Harvey (Chair)

Jan Wing (Vice Chair)

Beverley Johnston (Treasurer)

Keith Batchelor

Stephen Clarke

Andrew Cooke

Victoria Jacob

Peter Maiden

Patricia Spears (resigned 14 May 2024)

Diana Yip

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

An induction meeting is held with all new Trustees and a Trustee induction pack made available.

The Trustees delegate many day to day operating decisions to the Chief Executive Officer. However all major decisions are referred to the Trustees by the Chief Executive Officer.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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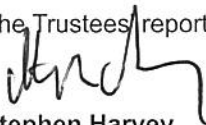
### **Auditor**

In accordance with the company's articles, a resolution proposing that Gowers Limited be reappointed as auditor of the company will be put at a General Meeting.

### **Disclosure of information to auditor**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.



**Stephen Harvey**

Trustee

Dated: 5 November 2025

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 31 MARCH 2025*

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The Trustees, who are also the directors of Community Alliance Broxbourne and East Herts for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

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#### Opinion

We have audited the financial statements of Community Alliance Broxbourne and East Herts (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

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#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- considering the nature of the charitable sector, the charity's control environment and performance,
- results of our enquiries of management and representatives of the trustees about their own identification and assessment of irregularities;
- any matters we identified having reviewed the charity's procedures relating to identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and the internal systems established to mitigate risks related to fraud or non-compliance with laws and regulations.
- the matters considered by the engagement team, including tax, regarding where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of the above, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in management override of controls. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override. We also obtained an understanding of the legal and regulatory framework in which the charity operates, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements in this case, specifically in this context, Charities Act 2011, Companies Act 2006, and tax legislation. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

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#### Audit response to risks identified

Having performed the above, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations. In addition to the above, our procedures to respond to risks identified included the following:

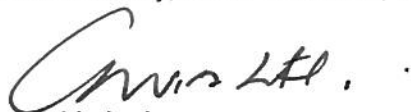
- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management and trustees, concerning actual and potential litigation and claims;
- review of minutes of trustees' meetings;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud; and
- in addressing the risk of fraud through management override of controls, reviewing the appropriateness of journal entries and other adjustments; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Gowers Limited

5 November 2025

Chartered Accountants  
Statutory Auditor

The Old School House  
Bridge Road  
Hunton Bridge  
Kings Langley  
Hertfordshire  
WD4 8SZ

Gowers Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

| Current financial year  |       | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£    | Total<br>2024<br>£    |
|---|-------|------------------------------------|----------------------------------|-----------------------|-----------------------|
|   | Notes |                                    |                                  |                       |                       |
| <b>Income from:</b>   |       |                                    |                                  |                       |                       |
| Donations and legacies  | 3     | 14,289                             | -                                | 14,289                | 19,202                |
| Promotion of charitable activities in Broxbourne and East Herts | 4     | 106,594                            | 1,990,617                        | 2,097,211             | 1,919,008             |
| Other trading activities  | 5     | 45,264                             | -                                | 45,264                | 48,839                |
| Investments   | 6     | 12,259                             | -                                | 12,259                | 11,593                |
| <b>Total income</b>   |       | <u>178,406</u>                     | <u>1,990,617</u>                 | <u>2,169,023</u>      | <u>1,998,642</u>      |
| <b>Expenditure on:</b>  |       |                                    |                                  |                       |                       |
| Promotion of charitable activities in Broxbourne and East Herts | 7     | 146,084                            | 2,249,677                        | 2,395,761             | 1,787,156             |
| <b>Total expenditure</b>  |       | <u>146,084</u>                     | <u>2,249,677</u>                 | <u>2,395,761</u>      | <u>1,787,156</u>      |
| <b>Net income/(expenditure)</b>                                 |       | <u>32,322</u>                      | <u>(259,060)</u>                 | <u>(226,738)</u>      | <u>211,486</u>        |
| Transfers between funds   | 13    | (33,644)                           | 33,644                           | -                     | -                     |
| <b>Net movement in funds</b>                                    | 8     | <u>(1,322)</u>                     | <u>(225,416)</u>                 | <u>(226,738)</u>      | <u>211,486</u>        |
| <b>Reconciliation of funds:</b>                                 |       |                                    |                                  |                       |                       |
| Fund balances at 1 April 2024                                   |       | <u>247,411</u>                     | <u>548,104</u>                   | <u>795,515</u>        | <u>584,029</u>        |
| <b>Fund balances at 31 March 2025</b>                           |       | <u><u>246,089</u></u>              | <u><u>322,688</u></u>            | <u><u>568,777</u></u> | <u><u>795,515</u></u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

| Prior financial year  |       | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£    |
|---|-------|------------------------------------|----------------------------------|-----------------------|
|   | Notes |                                    |                                  |                       |
| <b>Income from:</b>   |       |                                    |                                  |                       |
| Donations and legacies  | 3     | 19,202                             | -                                | 19,202                |
| Promotion of charitable activities in Broxbourne and East Herts | 4     | 85,155                             | 1,833,853                        | 1,919,008             |
| Other trading activities  | 5     | 48,839                             | -                                | 48,839                |
| Investments   | 6     | 11,593                             | -                                | 11,593                |
| <b>Total income</b>   |       | <u>164,789</u>                     | <u>1,833,853</u>                 | <u>1,998,642</u>      |
| <b>Expenditure on:</b>  |       |                                    |                                  |                       |
| Promotion of charitable activities in Broxbourne and East Herts | 7     | 175,274                            | 1,611,882                        | 1,787,156             |
| <b>Total expenditure</b>  |       | <u>175,274</u>                     | <u>1,611,882</u>                 | <u>1,787,156</u>      |
| <b>Net income/(expenditure) and movement in funds</b>           |       | <u>(10,485)</u>                    | <u>221,971</u>                   | <u>211,486</u>        |
| <b>Reconciliation of funds:</b>                                 |       |                                    |                                  |                       |
| Fund balances at 1 April 2023                                   |       | <u>257,896</u>                     | <u>326,133</u>                   | <u>584,029</u>        |
| <b>Fund balances at 31 March 2024</b>                           |       | <u><u>247,411</u></u>              | <u><u>548,104</u></u>            | <u><u>795,515</u></u> |

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## BALANCE SHEET

AS AT 31 MARCH 2025

|   | Notes | 2025<br>£        | £              | 2024<br>£       | £              |
|---|-------|------------------|----------------|-----------------|----------------|
| <b>Fixed assets</b>                                   |       |                  |                |                 |                |
| Tangible assets                                       | 14    |                  | -              |                 | 3,167          |
| <b>Current assets</b>                                 |       |                  |                |                 |                |
| Debtors   | 15    | 121,232          |                | 79,400          |                |
| Cash at bank and in hand                              |       | 548,737          |                | 753,451         |                |
|   |       | <u>669,969</u>   |                | <u>832,851</u>  |                |
| <b>Creditors: amounts falling due within one year</b> | 16    | <u>(101,192)</u> |                | <u>(40,503)</u> |                |
| Net current assets                                    |       |                  | <u>568,777</u> |                 | <u>792,348</u> |
| <b>Total assets less current liabilities</b>          |       |                  | <u>568,777</u> |                 | <u>795,515</u> |
| <b>Income funds</b>                                   |       |                  |                |                 |                |
| Restricted funds                                      | 19    |                  | 322,688        |                 | 548,104        |
| <u>Unrestricted funds</u>                             |       |                  |                |                 |                |
| Designated funds                                      | 21    | 148,613          |                | 168,888         |                |
| General unrestricted funds                            |       | <u>97,476</u>    |                | <u>78,523</u>   |                |
|   |       |                  | <u>246,089</u> |                 | <u>247,411</u> |
|   |       |                  | <u>568,777</u> |                 | <u>795,515</u> |


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

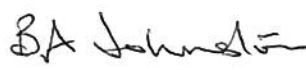
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 5 November 2025



Stephen Harvey  
Trustee

Company Registration No. 06143165



Beverley Johnston  
Trustee

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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|   | Notes | 2025<br>£ | £              | 2024<br>£ | £              |
|---|-------|-----------|----------------|-----------|----------------|
| <b>Cash flows from operating activities</b>                 |       |           |                |           |                |
| Cash (absorbed by)/generated from operations                | 24    |           | (216,973)      |           | 247,822        |
| <b>Investing activities</b>                                 |       |           |                |           |                |
| Investment income received                                  |       | 12,259    |                | 11,593    |                |
| <b>Net cash generated from investing activities</b>         |       |           | 12,259         |           | 11,593         |
| <b>Net cash generated from financing activities</b>         |       |           | -              |           | -              |
| <b>Net (decrease)/increase in cash and cash equivalents</b> |       |           | (204,714)      |           | 259,415        |
| Cash and cash equivalents at beginning of year              |       |           | 753,451        |           | 494,036        |
| <b>Cash and cash equivalents at end of year</b>             |       |           | <u>548,737</u> |           | <u>753,451</u> |

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Community Alliance Broxbourne and East Herts is a private company limited by guarantee incorporated in England and Wales. The registered office is Nigel Copping Community Building, Sanville Gardens, Stanstead Abbots, Ware, Hertfordshire, SG12 8GA.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Resources expended are included in the SOFA on an accruals basis inclusive of VAT.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                              |                       |
|------------------------------|-----------------------|
| Database                     | 3 years straight line |
| Computers & office equipment | 4 years straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.12 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 3 Income from donations and legacies

|                     | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Donations and gifts | 489                                | 402                                |
| Grants              | 13,800                             | 18,800                             |
|                     | <u>14,289</u>                      | <u>19,202</u>                      |
| <b>Grants</b>       |                                    |                                    |
| Broxbourne Council  | -                                  | 5,000                              |
| East Herts Council  | 13,800                             | 13,800                             |
|                     | <u>13,800</u>                      | <u>18,800</u>                      |

### 4 Income from charitable activities

|  | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| <u>Promotion of charitable activities in Broxbourne and East Herts</u> |                                    |                                  |                    |                                    |                                  |                    |
| Performance related grants   | 10,000                             | 1,987,623                        | 1,997,623          | 10,000                             | 1,833,853                        | 1,843,853          |
| Ancillary trading income   | 96,594                             | 2,994                            | 99,588             | 75,155                             | -                                | 75,155             |
|  | <u>106,594</u>                     | <u>1,990,617</u>                 | <u>2,097,211</u>   | <u>85,155</u>                      | <u>1,833,853</u>                 | <u>1,919,008</u>   |

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 4 Income from charitable activities (Continued)

#### Performance related grants analysis

|   | 2025<br>£        | 2024<br>£        |
|---|------------------|------------------|
| Local Trust                               | 1,261,133        | 1,246,018        |
| Hertfordshire County Council              | 208,330          | 122,832          |
| Broxbourne Borough Council                | 80,000           | 87,241           |
| East Hertfordshire District Council       | 104,267          | 169,227          |
| Lowewood Museum                           | 56,650           | 45,926           |
| Communities First                         | 4,000            | 33,808           |
| Southern Maltings                         | 83,055           | 39,050           |
| Broxbourne Big Local                      | 76,547           | -                |
| The Royal Borough of Kensington & Chelsea | 31,155           | -                |
| Other                                     | 92,486           | 99,751           |
|   | <u>1,997,623</u> | <u>1,843,853</u> |

### 5 Income from other trading activities

|                                   | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|-----------------------------------|------------------------------------|------------------------------------|
| Sponsorships and social lotteries | <u>45,264</u>                      | <u>48,839</u>                      |

### 6 Income from investments

|                     | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | <u>12,259</u>                      | <u>11,593</u>                      |

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 7 Promotion of charitable purposes in Broxbourne and East Herts

|                                | 2025             | 2024             |
|--------------------------------|------------------|------------------|
|                                | £                | £                |
| Staff costs                    | 1,089,490        | 1,024,317        |
| Depreciation and impairment    | 3,167            | 2,000            |
| Training and information costs | 1,588            | 6,456            |
| Direct project costs           | 1,127,774        | 610,729          |
| Premises costs                 | 101,560          | 94,882           |
| Insurance                      | 8,991            | 6,336            |
| Office costs                   | 11,442           | 13,590           |
| Computer costs                 | 10,145           | 3,909            |
| Repairs and maintenance        | 5,500            | 3,881            |
| Travel and subsistence costs   | 1,410            | 1,176            |
| General expenses               | 4,661            | 2,624            |
| Professional costs             | 26,125           | 13,197           |
| Bank charges                   | 308              | 399              |
| Governance costs               | 3,600            | 3,660            |
|                                | <u>2,395,761</u> | <u>1,787,156</u> |
| <b>Analysis by fund</b>        |                  |                  |
| Unrestricted funds             | 146,084          | 175,274          |
| Restricted funds               | 2,249,677        | 1,611,882        |
|                                | <u>2,395,761</u> | <u>1,787,156</u> |

Included in project costs are training costs funded by restricted funds totalling £1,617.

### 8 Net movement in funds

|  | 2025         | 2024         |
|--|--------------|--------------|
|  | £            | £            |
| The net movement in funds is stated after charging/(crediting):  |              |              |
| Fees payable for the audit of the charity's financial statements | 3,600        | 3,660        |
| Depreciation of owned tangible fixed assets                      | 2,000        | 2,000        |
| Impairment of owned tangible fixed assets                        | 1,167        | -            |
|  | <u>7,767</u> | <u>8,320</u> |

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 10 Employees

The average monthly number of employees during the year was:

|                 | 2025<br>Number | 2024<br>Number |
|-----------------|----------------|----------------|
| Core activities | 47             | 46             |

#### Employment costs

|                       | 2025<br>£        | 2024<br>£        |
|-----------------------|------------------|------------------|
| Wages and salaries    | 988,303          | 928,180          |
| Social security costs | 73,131           | 68,964           |
| Other pension costs   | 28,056           | 27,173           |
|                       | <u>1,089,490</u> | <u>1,024,317</u> |

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

|                        | 2025<br>£     | 2024<br>£     |
|------------------------|---------------|---------------|
| Aggregate compensation | <u>79,882</u> | <u>61,803</u> |

### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 12 Impairments

Impairment tests have been carried out where appropriate and the following impairment losses have been recognised in profit or loss:

|   | 2025<br>£    | 2024<br>£ |
|---|--------------|-----------|
| In respect of:<br>Property, plant and equipment | <u>1,167</u> | <u>-</u>  |

### 13 Transfers

Transfers represent fund transfers from unrestricted funds to restricted funds.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 14 Tangible fixed assets

|                                    | Database<br>£ | Computers &<br>office<br>equipment<br>£ | Total<br>£ |
|------------------------------------|---------------|---|------------|
| <b>Cost</b>                        |               |   |            |
| At 1 April 2024                    | 6,000         | 4,200                                   | 10,200     |
| At 31 March 2025                   | 6,000         | 4,200                                   | 10,200     |
| <b>Depreciation and impairment</b> |               |   |            |
| At 1 April 2024                    | 2,833         | 4,200                                   | 7,033      |
| Depreciation charged in the year   | 2,000         | -                                       | 2,000      |
| Impairment losses                  | 1,167         | -                                       | 1,167      |
| At 31 March 2025                   | 6,000         | 4,200                                   | 10,200     |
| <b>Carrying amount</b>             |               |   |            |
| At 31 March 2025                   | -             | -                                       | -          |
| At 31 March 2024                   | 3,167         | -                                       | 3,167      |

Impairment loss has arisen because the asset is no longer in active use.

### 15 Debtors

|   | 2025<br>£ | 2024<br>£ |
|---|-----------|-----------|
| <b>Amounts falling due within one year:</b> |           |           |
| Trade debtors                               | 92,072    | 34,208    |
| Other debtors                               | 64        | 4,143     |
| Prepayments and accrued income              | 29,096    | 41,049    |
|   | 121,232   | 79,400    |

### 16 Creditors: amounts falling due within one year

|                                    | Notes | 2025<br>£ | 2024<br>£ |
|------------------------------------|-------|-----------|-----------|
| Other taxation and social security |       | 16,335    | 17,364    |
| Deferred income                    | 17    | 32,270    | 6,233     |
| Trade creditors                    |       | 35,796    | -         |
| Accruals                           |       | 16,791    | 16,906    |
|                                    |       | 101,192   | 40,503    |

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 17 Deferred income

|                       | 2025<br>£ | 2024<br>£ |
|-----------------------|-----------|-----------|
| Other deferred income | 32,270    | 6,233     |

Deferred income is included in the financial statements as follows:

|                                     | 2025<br>£ | 2024<br>£ |
|-------------------------------------|-----------|-----------|
| Deferred income is included within: |           |           |
| Current liabilities                 | 32,270    | 6,233     |
| Movements in the year:              |           |           |
| Deferred income at 1 April 2024     | 6,233     | 12,217    |
| Released from previous periods      | (6,233)   | (12,217)  |
| Resources deferred in the year      | 32,270    | 6,233     |
| Deferred income at 31 March 2025    | 32,270    | 6,233     |

### 18 Retirement benefit schemes

|   | 2025<br>£ | 2024<br>£ |
|---|-----------|-----------|
| Defined contribution schemes  |           |           |
| Charge to profit or loss in respect of defined contribution schemes | 28,056    | 27,173    |

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

| 19 Restricted funds                  | The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes: |                       |                       |                            |                       |                       |                             |
|--------------------------------------|--|-----------------------|-----------------------|----------------------------|-----------------------|-----------------------|-----------------------------|
|                                      | Balance at<br>1 April 2023   | Incoming<br>resources | Resources<br>expended | Balance at<br>1 April 2024 | Incoming<br>resources | Resources<br>expended | Balance at<br>31 March 2025 |
|                                      | £  | £                     | £                     | £                          | £                     | £                     | £                           |
| Big Local - Wormley & Turnford       | 20,895   | 227,592               | (245,011)             | 3,476                      | 88,616                | (92,092)              | -                           |
| Big Local - Bountagu                 | 1,195  | -                     | (241)                 | 954                        | -                     | (954)                 | -                           |
| Big Local - Chinbrook                | 21,825   | 240,869               | (184,190)             | 78,504                     | 76,904                | (145,408)             | 10,000                      |
| Big Local - Worlds End and Lots Road | 33,851   | 195,902               | (170,491)             | 59,262                     | 202,053               | (236,777)             | 24,538                      |
| Big Local - Wembley Central          | 19,624   | 242,653               | (217,034)             | 45,243                     | 221,412               | (250,870)             | 15,785                      |
| Big Local - Hackney                  | 238  | 19,876                | (20,114)              | -                          | 20,130                | (20,130)              | -                           |
| Big Local - Broad Green              | 23,039   | 33,282                | (37,237)              | 19,084                     | 220,459               | (150,708)             | 88,835                      |
| Big Local - Elthorne Pride           | 13,597   | 53,689                | (67,286)              | -                          | 117,237               | (96,492)              | 20,745                      |
| Big Local - Noel Park                | 37,679   | 309,509               | (167,502)             | 179,686                    | 355,908               | (526,832)             | 8,762                       |
| Big Local Close Out                  | -  | -                     | -                     | -                          | 20,000                | (13,785)              | 24,980                      |
| Foodbanks                            | 50,313   | 24,000                | (34,000)              | 40,313                     | 4,716                 | (45,029)              | -                           |
| Community Transport                  | 1,803  | 26,878                | (27,698)              | 983                        | 24,209                | (36,286)              | -                           |
| Job Smart                            | 18,752   | 36,000                | (38,256)              | 16,496                     | 35,000                | (36,657)              | 14,839                      |
| Fuel Poverty                         | 8,000  | 86,000                | (81,500)              | 12,500                     | 105,284               | (75,750)              | 42,034                      |
| Broxbourne Big Local                 | -  | 11,773                | (11,773)              | -                          | 76,547                | (75,857)              | 690                         |
| Lowewood Museum                      | -  | 45,934                | (45,934)              | -                          | 56,650                | (56,650)              | -                           |
| Southern Maltings                    | 8,627  | 39,049                | (47,016)              | 660                        | 83,055                | (66,470)              | 17,245                      |
| Waltham Cross Allotment              | 11,327   | 11,700                | (7,722)               | 15,305                     | 11,360                | (6,947)               | 19,718                      |
| Multiply                             | 24,948   | 68,878                | (68,818)              | 25,008                     | 97,545                | (115,027)             | 7,526                       |
| Healthy Hubs                         | 7,470  | 45,775                | (41,604)              | 11,641                     | 36,000                | (37,322)              | 10,319                      |
| East Herts Healthy Hub               | -  | 36,302                | (10,979)              | 25,323                     | 6,382                 | (31,705)              | -                           |
| East Herts Asset Mapping System      | -  | 15,000                | (14,967)              | 33                         | 20,000                | (20,033)              | -                           |
| Road to Employment                   | -  | 33,985                | (31,386)              | 2,599                      | 42,118                | (40,361)              | 4,356                       |
| East Herts Arts                      | -  | -                     | -                     | -                          | 10,000                | (8,905)               | 1,095                       |
| Other                                | 22,950   | 40,980                | (52,896)              | 11,034                     | 59,032                | (62,630)              | 11,221                      |
|                                      | <b>326,133</b>   | <b>1,845,626</b>      | <b>(1,623,655)</b>    | <b>548,104</b>             | <b>1,990,617</b>      | <b>(2,249,677)</b>    | <b>322,688</b>              |
|                                      |  |                       |                       |                            |                       |                       | <b>33,644</b>               |
|                                      |  |                       |                       |                            |                       |                       | <b>11,221</b>               |

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 19 Restricted funds

(Continued)

Big Local is part of a wider initiative run by Local Trust providing neighbourhoods with financial support to undertake projects which benefit their area. The charity is the "Trusted Local Organisation" for the Wormley & Turnford, Chinbrook, Worlds End and Lots Road, Wembley Central, Hackney, Broad Green, Elthorne Pride and Noel Park Big Local projects and as such holds the funds for the projects. A separate Big Local Close Out fund has been created to fund the close out of the various Big Local projects in financial year 2025/26.

Foodbanks represents a series of grants from Public Health England to fund foodbank provision in East Hertfordshire.

Community Transport is a project to provide transport for the community.

Job Smart is an employability project aimed at light touch support for unemployed residents of Broxbourne and East Hertfordshire.

Fuel poverty is a project working with East Hertfordshire District Council to provide grants to local residents that are referred to us as requiring financial support to meet rising fuel costs.

The charity provides support and administration to Broxbourne Big Local, Lowewood Museum and Southern Maltings.

Waltham Cross Allotment is a Community Allotment project linked to the Healthy Hub based in Waltham Cross.

Multiply is a project run in conjunction with Hertfordshire County Council Step 2 Skills to run workshops and courses to bring a wealth of opportunities to beat number anxiety, remove confusion around sums.

Healthy Hubs is a project working in partnership with the Borough of Broxbourne Council to deliver the Healthy Hub Broxbourne, a free one-stop shop for health and wellbeing information, advice and support.

East Herts Healthy Hub is a project working in partnership with East Herts Council, supported by Hertfordshire Community Foundation and Barclays Bank.

East Herts Asset Mapping System is a project funded by East Hertfordshire District Council to obtain a clear picture of the cultural and artistic offer across East Herts. The information gathered will be used to develop new ways of supporting the arts and encouraging residents' involvement.

Road to Employment is a project working in partnership with Hertfordshire County Council's Step 2 Skills and funded from the UK Shared Prosperity Fund. The project aims to offer residents in the districts of Broxbourne and Welwyn & Hatfield a mentor to provide free 1:1 tailored support to help overcome any barriers to work.

East Herts Arts is funding to facilitate the planning and delivery of an Arts initiative.

Other are miscellaneous smaller restricted funds.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 20 Analysis of net assets between funds

|                              | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£    |
|------------------------------|------------------------------------|----------------------------------|-----------------------|
| <b>At 31 March 2025:</b>     |                                    |                                  |                       |
| Current assets/(liabilities) | 246,089                            | 322,688                          | 568,777               |
|                              | <u>246,089</u>                     | <u>322,688</u>                   | <u>568,777</u>        |
|                              | <u><u>246,089</u></u>              | <u><u>322,688</u></u>            | <u><u>568,777</u></u> |
|                              | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£    |
| <b>At 31 March 2024:</b>     |                                    |                                  |                       |
| Tangible assets              | 3,167                              | -                                | 3,167                 |
| Current assets/(liabilities) | 244,244                            | 548,104                          | 792,348               |
|                              | <u>247,411</u>                     | <u>548,104</u>                   | <u>795,515</u>        |
|                              | <u><u>247,411</u></u>              | <u><u>548,104</u></u>            | <u><u>795,515</u></u> |

### 21 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|                               | Balance at<br>1 April 2023<br>£ | Resources<br>expended<br>£ | Balance at<br>1 April 2024<br>£ | Resources<br>expended<br>£ | Balance at<br>31 March 2025<br>£ |
|-------------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|----------------------------------|
| Contingency Fund              | 75,000                          | -                          | 75,000                          | -                          | 75,000                           |
| Business Development Fund     | 35,000                          | (11,112)                   | 23,888                          | (17,921)                   | 5,967                            |
| Future Sustainability Reserve | 60,000                          | -                          | 60,000                          | -                          | 60,000                           |
| Employment Fund               | 10,000                          | -                          | 10,000                          | (2,354)                    | 7,646                            |
|                               | <u>180,000</u>                  | <u>(11,112)</u>            | <u>168,888</u>                  | <u>(20,275)</u>            | <u>148,613</u>                   |
|                               | <u><u>180,000</u></u>           | <u><u>(11,112)</u></u>     | <u><u>168,888</u></u>           | <u><u>(20,275)</u></u>     | <u><u>148,613</u></u>            |

The Contingency Fund has been established to set aside an amount equal to three months running costs to cover temporary shortfalls in funding.

The Business Development Fund has been established to build capacity and put into action the business plan.

Future Sustainability Reserve - The Trustees have a concern that it has become increasingly more challenging to generate income to obtain funding. The Future Sustainability Reserve has been created as a buffer for future funding shortfalls.

Employment Fund is to assist with the costs of Human Resources compliance.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 22 Operating lease commitments

The charity has an operating lease commitment in respect of premises at the Nigel Copping Community Building. The lease is due to expire on 31 March 2029 and the annual rent is increasing incrementally from £20,000 in 2024/27 to £22,000 in 2027/29.

The charity has an operating lease commitment in respect of the Waltham Cross Community Skills Hub premises at 59 High Street, Waltham Cross. The lease is due to expire on 27 September 2030, the rent is at a cost of £16,320 including VAT per annum plus a service charge of approximately £16,000 including VAT per annum.

The charity has a lease for 67 Fore Street, Hertford. The current lease is due to expire on 30 June 2025, the rent is at a cost of £25,000 per annum (no VAT).

### 23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

| 24 Cash (absorbed by)/generated from operations                   | 2025<br>£        | 2024<br>£      |
|---|------------------|----------------|
| (Deficit)/surplus for the year                                    | (226,738)        | 211,486        |
| <b>Adjustments for:</b>   |                  |                |
| Investment income recognised in statement of financial activities | (12,259)         | (11,593)       |
| Depreciation and impairment of tangible fixed assets              | 3,167            | 2,000          |
| <b>Movements in working capital:</b>                              |                  |                |
| (Increase)/decrease in debtors                                    | (41,832)         | 70,308         |
| Increase/(decrease) in creditors                                  | 34,652           | (18,395)       |
| Increase/(decrease) in deferred income                            | 26,037           | (5,984)        |
| <b>Cash (absorbed by)/generated from operations</b>               | <b>(216,973)</b> | <b>247,822</b> |

### 25 Analysis of changes in net funds

The charity had no material debt during the year.

**Community Alliance Broxbourne and East Herts**

England & Wales - Charity number 1118986

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# Accounts

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Charity registration number 1118986

Company registration number 06143165 (England and Wales)

**COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                          |   |
|--------------------------|---|
| <b>Trustees</b>          | Stephen Harvey (Chair)<br>Jan Wing (Vice Chair)<br>Beverley Johnston (Treasurer)<br>Keith Batchelor<br>Stephen Clarke<br>Andrew Cooke<br>Victoria Jacob<br>Peter Maiden<br>Patricia Spears<br>Diana Yip |
| <b>Secretary</b>         | Ian Richardson  |
| <b>Charity number</b>    | 1118986   |
| <b>Company number</b>    | 06143165  |
| <b>Principal address</b> | Nigel Copping Community Building<br>Sanville Gardens<br>Stanstead Abbots<br>Ware<br>Hertfordshire<br>SG12 8GA   |
| <b>Registered office</b> | Nigel Copping Community Building<br>Sanville Gardens<br>Stanstead Abbots<br>Ware<br>Hertfordshire<br>SG12 8GA   |
| <b>Auditors</b>          | Gowers Limited<br>The Old School House<br>Bridge Road<br>Hunton Bridge<br>Kings Langley<br>Hertfordshire<br>WD4 8SZ   |
| <b>Bankers</b>           | CAF Bank<br>25 Kings Hill Avenue<br>West Malling<br>Kent<br>ME19 4JQ  |
| <b>Solicitors</b>        | Longmores Solicitors<br>24 Castle Street<br>Hertford<br>Hertfordshire<br>SG14 1HP   |

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# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

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# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## CHAIR'S REPORT

**FOR THE YEAR ENDED 31 MARCH 2024**

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This is my first annual report having succeeded Jan Wing as Chair in October 2023. Jan expertly chaired the charity for ten years and I am most grateful that she continues on the board in the role of Deputy Chair. Her wise counsel is incredibly valuable.

In June 2024 Ian Richardson stepped down from his role of Chief Officer after 25 years' service. Ian led the continuous and highly successful expansion of the charity over a quarter of a century. Again, I am grateful that Ian has agreed to continue to support Community Alliance Broxbourne & East Herts going forward in the part-time role of Project Consultant. His deep knowledge of the organisation's project delivery will be of enormous benefit.

Also, in June 2024, following a rigorous recruitment process, we were delighted to welcome Chris Dungate as our new Chief Executive Officer. Chris had worked for the regional community charity Groundwork East for 19 years in a variety of roles – most recently as Operations & Development Director. Chris brings with him a wide knowledge of the sector, the challenges facing our local communities and of innovative project delivery / funding. He is already overseeing the development of our new three-year business plan.

While a change of Chair and Chief Officer after such long periods of exceptional service would represent a challenge to any organisation I can report that thanks to Jan and Ian we were able to plan these transitions well in advance. This has meant that both change-overs were conducted in a highly structured and orderly fashion. Indeed, as highlighted above, both Jan and Ian continue to provide their expertise to Community Alliance.

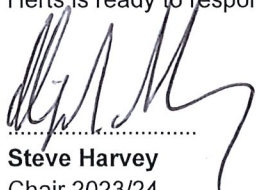
I would like to thank our board of trustees for their outstanding support since I became chair. Our trustees crucially give their time and considerable expertise to support, monitor and scrutinise our activities. I would also like to thank our talented and dedicated staff team who continuously develop new ideas and skills, enabling the charity to support our local communities through our local hubs and projects, and also our wonderful volunteers, who freely give their time to support our wide range of activities.

This past year has seen a wide range of highly successful and impactful project delivery. Highlights include: strong performance in the delivery of our Multiply contract resulting in an enhanced contract for 2024/25. The Broxbourne Healthy Hub being highlighted as a showcase hub within Hertfordshire and a contract being secured for the East Herts Healthy Hub. Five Digital Support Groups operating across East Herts – with further funding secured for the next three years. Three Community Spaces, providing arts & crafts and wellbeing activities thriving in Hertford, Waltham Cross and Stanstead Abbots. Over 40 local groups being supported with a range of advice by our Community Builder and lastly our renowned Community Car Scheme continuing to expand – now with 40 volunteer drivers.

In terms of financial performance in 2023/24 the charity's total income was £1,998,642 (constituted of restricted funds totalling £1,833,853 and unrestricted funds totalling £164,789). The final out-turn was a managed deficit of £10,485 in respect of unrestricted funds.

Our grateful thanks are of course due to all our funders and partners: East Herts Council, Broxbourne Council, Hertfordshire County Council, Sovereign Network Group, Hertfordshire Community Foundation, Community Help Hertfordshire, Local Trust, Step 2 Skills and many more.

Once again the year ahead of us will provide new and deeper challenges. The pressures facing our local communities show no signs of abating and inevitably the recent change of government will both create opportunities and will impact on local, regional and national priorities. Community Alliance Broxbourne & East Herts is ready to respond!



.....  
**Steve Harvey**  
Chair 2023/24

Dated: 11 November 2024

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2024

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The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The charity's objects are as follows:

- (a) to promote any charitable purposes for the benefit of the community across the regions of the East of England, South East, London and East Midlands (hereinafter called the "area of benefit") and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness;
- (b) to promote and organise co-operation in the achievement of the above purposes and to that end to bring together in council, representatives of the voluntary organisations, statutory authorities, and other organisations within the area of benefit; and
- (c) to promote and improve the efficient and effective use of charitable and community resources in the achievement of the above purposes by providing consultancy and advice services to national and local representatives of voluntary organisations and statutory authorities.

The policies adopted in furtherance of these objects are set out in the Community Alliance Broxbourne and East Herts Business Plan 2022-2025.

#### **Public benefit statement**

When deciding on activities and programmes, the Trustees of Community Alliance Broxbourne and East Herts (CA BEH) pay due regard to the Charity Commission's guidance on public benefit.

#### **Achievements and performance**

##### **Supporting Health and Wellbeing**

###### **Food and Fuel Poverty Support in East Herts**

Community Alliance administers the Household Support Fund on behalf of EHDC, providing financial support to food poverty initiatives and financial support to individuals struggling with the Cost of Living crisis.

- Grants to support local Food poverty initiatives across East Herts
- Grants to over 500 East Herts residents to support them with energy bills

###### **Community Car Scheme**

Our Community Car Scheme provides low-cost travel to medical and support appointments for residents without access to private or public transport.

- 40 volunteers driving residents to medical appointments
- Over 2,000 journeys carried out
- 1,706 residents supported through the scheme

###### **Broxbourne and East Herts Healthy Hubs**

Community Alliance is responsible for the delivery of the Broxbourne Healthy Hub and supports delivery of the East Herts Healthy Hub.

- NHS Health Checks in both districts
- Weekly Warm Spaces provided in Waltham Cross, Hertford and Stanstead Abbots
- Waltham Cross Community Skills Hub
- Healthy Eating and Cooking sessions

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

---

### **Staying Connected**

Our Digital Inclusion project operating across both Districts.

- 15 Digital Champions providing 396 learning opportunities to 168 residents
- 300 laptops / phones / tablets refurbished for re-use

### **Engaging Residents**

#### **Volunteering**

A range of supported volunteering opportunities within our organisation to help residents develop their skills within their own communities.

- Community Alliance has been awarded Investors in Volunteers accreditation
- 21 new volunteers joined Community Alliance as Digital Champions, Hub Volunteers and drivers
- 60 volunteers in total

#### **Big Locals**

- Support provided across 7 Big Local Areas in 23/24
- Successful close out in Wormley and Turnford
- Two programmes set to end in 24/25 and all project funding must be spent by September 2025
- All areas supported by Community Alliance focusing on the future and legacy of their initiatives
- 20 paid staff working across our Big Local areas.

### **Helping Groups**

#### **Training Opportunities**

Provision of training opportunities to help increase knowledge, confidence and skills for the Voluntary and Community Sector.

- Training opportunities provided to over 50 local organisations
- Most training is face-to-face with online options when required

#### **Community Builder Support**

Developing and strengthening funding intelligence and skills and improving 'quality control' in the Voluntary and Community Sector and encouraging the development, growth and sustainability of small community projects.

- Fortnightly funding bulletin to over 500 recipients
- 32 groups directly supported in East Herts
- 28 groups directly supported in Broxbourne
- Successful East Herts Arts and Culture Mapping and Ware Charities support

#### **Information and Advice**

A better informed Voluntary and Community Sector receiving information that is relevant. As well as training opportunities we were able to provide:

- 1 AGM (65 attendees)
- 1 Summer Conference (45 participants)
- 1 Sustainability Conference (29 participants)
- 20 'General' E-bulletins in 23/24

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### Representing the Sector

Enabling and encouraging collaborative initiatives through building and strengthening our relationships with all stakeholders including: Local Authorities, Housing Associations, Local Business Partnerships, Voluntary Sector Infrastructure Partnerships, local and national grant givers and other Public Services such as Police/Health/College. Supporting a more influential, informed Voluntary and Community Sector voice in the community's strategic and operational planning processes.

- Over 100 virtual and face to face partnership meetings attended in 2023/24

### Employment and Skills

#### **Multiply Programme**

In partnership with Step2Skills, Community Alliance has been supporting the government's initiative to integrate mathematics within adult learning.

- Over 200 learners engaged with courses
- Community Alliance has been awarded a Year 3 contract to deliver further courses in 2024-25

#### **Job Smart and Job Club**

Job Smart supports individuals with CVs, interviews and job searching from our hubs.

- 57 people successfully placed into employment since in 2024/25
- 304 people supported with Job Searching / CV's this year
- 55 people supported through training

#### **Road to Employment**

- Long term mentoring of 40 adults 'furthest from the workplace' across Broxbourne and Welwyn Garden City. 23 moved into education training or employment as a result of our intervention.

#### **Strategic report**

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the Trustees to present a strategic report.

#### **Financial review**

A summary of the financial results of the charity is given on page 10. At the end of the period the charity carried forward unrestricted reserves of £78,523 designated reserves of £168,888 and restricted reserves of £548,104.

#### **Reserves policy**

It is the policy of the charity that free reserves should be maintained at a level equivalent to at least three month's core expenditure. The Trustees consider that reserves of £75,000 will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

#### **Plans for the future**

In addition to our core activity during 2024-25 we will:

- Implement a new 3 year business plan.
- Continue to diversify our income streams and build on current and new partnerships to help identify and meet gaps in community need.
- Review and recruit proactively to our Trustee Board and paid Staff team where necessary.
- Utilise fully the skill-set of our Trustees and paid Staff team, regardless of their core or project based responsibilities to continue development of our 'one organisation' structure.
- Review and build use of our 3 community venues to provide services and meet community need and therefore providing income and sustainability of our hub venues.
- Establish impact measurement processes across the organisation.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

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### **Risk management**

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to same. This is managed through a Resilience Manual containing a risk management policy, a crisis succession plan and a risk register for the organisation which is developed and reviewed by the Board of Trustees.

### **Structure, governance and management**

The charity is constituted as a company limited by guarantee. It was incorporated by a Memorandum and Articles of Association on 7 March 2007 which was amended by special resolution dated 15 May 2007. It was registered as a charity on 27 April 2007.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Stephen Harvey (Chair)  
Jan Wing (Vice Chair)  
Beverley Johnston (Treasurer)  
Keith Batchelor  
Stephen Clarke  
Andrew Cooke  
Victoria Jacob  
Peter Maiden  
Patricia Spears  
Diana Yip

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

An induction meeting is held with all new Trustees and a Trustee induction pack made available.

The Trustees delegate many day to day operating decisions to the Chief Executive Officer. However all major decisions are referred to the Trustees by the Chief Executive Officer.

### **Auditor**

In accordance with the company's articles, a resolution proposing that Gowers Limited be reappointed as auditor of the company will be put at a General Meeting.

### **Disclosure of information to auditor**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

  
**Stephen Harvey**

Trustee

Dated: 11 November 2024

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 31 MARCH 2024*

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The Trustees, who are also the directors of Community Alliance Broxbourne and East Herts for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

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#### Opinion

We have audited the financial statements of Community Alliance Broxbourne and East Herts (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

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#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- considering the nature of the charitable sector, the charity's control environment and performance,
- results of our enquiries of management and representatives of the trustees about their own identification and assessment of irregularities;
- any matters we identified having reviewed the charity's procedures relating to identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and the internal systems established to mitigate risks related to fraud or non-compliance with laws and regulations.
- the matters considered by the engagement team, including tax, regarding where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of the above, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in management override of controls. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override. We also obtained an understanding of the legal and regulatory framework in which the charity operates, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements in this case, specifically in this context, Charities Act 2011, Companies Act 2006, and tax legislation. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

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#### Audit response to risks identified

Having performed the above, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations. In addition to the above, our procedures to respond to risks identified included the following:

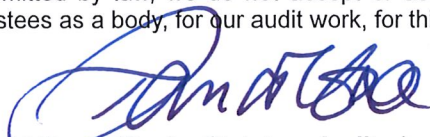
- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management and trustees, concerning actual and potential litigation and claims;
- review of minutes of trustees' meetings;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud; and
- in addressing the risk of fraud through management override of controls, reviewing the appropriateness of journal entries and other adjustments; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



David Green (Senior Statutory Auditor)  
for and on behalf of Gowers Limited

11 November 2024

Chartered Accountants  
Statutory Auditor

The Old School House  
Bridge Road  
Hunton Bridge  
Kings Langley  
Hertfordshire  
WD4 8SZ

Gowers Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

### Current financial year

|   | Notes | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£    | Total<br>2023<br>£    |
|---|-------|------------------------------------|----------------------------------|-----------------------|-----------------------|
| <b>Income from:</b>   |       |                                    |                                  |                       |                       |
| Donations and voluntary income  | 3     | 19,202                             | -                                | 19,202                | 35,041                |
| Promotion of charitable purposes in Broxbourne and East Herts           | 4     | 85,155                             | 1,833,853                        | 1,919,008             | 1,557,452             |
| Commercial activities and fundraising                                   | 5     | 48,839                             | -                                | 48,839                | 30,831                |
| Investment income   | 6     | 11,593                             | -                                | 11,593                | 2,338                 |
| <b>Total income</b>   |       | <u>164,789</u>                     | <u>1,833,853</u>                 | <u>1,998,642</u>      | <u>1,625,662</u>      |
| <b>Expenditure on:</b>  |       |                                    |                                  |                       |                       |
| Promotion of charitable purposes in Broxbourne and East Herts           | 7     | 175,274                            | 1,611,882                        | 1,787,156             | 1,594,421             |
| <b>Net (expenditure)/income for the year/<br/>Net movement in funds</b> |       | (10,485)                           | 221,971                          | 211,486               | 31,241                |
| Fund balances at 1 April 2023   |       | <u>257,896</u>                     | <u>326,133</u>                   | <u>584,029</u>        | <u>552,788</u>        |
| <b>Fund balances at 31 March 2024</b>                                   |       | <u><u>247,411</u></u>              | <u><u>548,104</u></u>            | <u><u>795,515</u></u> | <u><u>584,029</u></u> |

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

|   | Notes | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|---|-------|------------------------------------|----------------------------------|--------------------|
| <b>Income from:</b>   |       |                                    |                                  |                    |
| Donations and voluntary income  | 3     | 35,041                             | -                                | 35,041             |
| Promotion of charitable purposes in Broxbourne and East Herts           | 4     | 148,413                            | 1,409,039                        | 1,557,452          |
| Commercial activities and fundraising                                   | 5     | 30,831                             | -                                | 30,831             |
| Investment income   | 6     | 2,338                              | -                                | 2,338              |
| <b>Total income</b>   |       | <b>216,623</b>                     | <b>1,409,039</b>                 | <b>1,625,662</b>   |
| <b>Expenditure on:</b>  |       |                                    |                                  |                    |
| Promotion of charitable purposes in Broxbourne and East Herts           | 7     | 176,723                            | 1,417,698                        | 1,594,421          |
| <b>Total expenditure</b>  |       | <b>176,723</b>                     | <b>1,417,698</b>                 | <b>1,594,421</b>   |
| <b>Net income before transfers</b>                                      |       | <b>39,900</b>                      | <b>(8,659)</b>                   | <b>31,241</b>      |
| <b>Net (expenditure)/income for the year/<br/>Net movement in funds</b> |       | <b>39,900</b>                      | <b>(8,659)</b>                   | <b>31,241</b>      |
| Fund balances at 1 April 2022   |       | 217,996                            | 334,792                          | 552,788            |
| <b>Fund balances at 31 March 2023</b>                                   |       | <b>257,896</b>                     | <b>326,133</b>                   | <b>584,029</b>     |

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## BALANCE SHEET

AS AT 31 MARCH 2024

|   | Notes | 2024            |                | 2023            |                |
|---|-------|-----------------|----------------|-----------------|----------------|
|   |       | £               | £              | £               | £              |
| <b>Fixed assets</b>                                   |       |                 |                |                 |                |
| Tangible assets                                       | 12    |                 | 3,167          |                 | 5,167          |
| <b>Current assets</b>                                 |       |                 |                |                 |                |
| Debtors   | 13    | 79,400          |                | 149,708         |                |
| Cash at bank and in hand                              |       | 753,451         |                | 494,036         |                |
|   |       | <u>832,851</u>  |                | <u>643,744</u>  |                |
| <b>Creditors: amounts falling due within one year</b> | 14    | <u>(40,503)</u> |                | <u>(64,882)</u> |                |
| Net current assets                                    |       |                 | 792,348        |                 | 578,862        |
| <b>Total assets less current liabilities</b>          |       |                 | <u>795,515</u> |                 | <u>584,029</u> |
| <b>Income funds</b>                                   |       |                 |                |                 |                |
| Restricted funds                                      | 16    |                 | 548,104        |                 | 326,133        |
| <u>Unrestricted funds</u>                             |       |                 |                |                 |                |
| Designated funds                                      | 18    | 168,888         |                | 180,000         |                |
| General unrestricted funds                            |       | <u>78,523</u>   |                | <u>77,896</u>   |                |
|   |       |                 | <u>247,411</u> |                 | <u>257,896</u> |
|   |       |                 | <u>795,515</u> |                 | <u>584,029</u> |

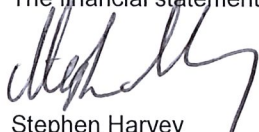
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 11 November 2024



Stephen Harvey

Trustee

Company Registration No. 06143165



Beverley Johnston

Trustee

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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|   | Notes | 2024<br>£ | £              | 2023<br>£ | £              |
|---|-------|-----------|----------------|-----------|----------------|
| <b>Cash flows from operating activities</b>                   |       |           |                |           |                |
| Cash generated from/(absorbed by) operations                  | 21    |           | 247,822        |           | (101,564)      |
| <b>Investing activities</b>                                   |       |           |                |           |                |
| Purchase of tangible fixed assets                             |       | -         |                | (6,000)   |                |
| Interest received   |       | 11,593    |                | 2,338     |                |
| <b>Net cash generated from/(used in) investing activities</b> |       |           | 11,593         |           | (3,662)        |
| <b>Net increase/(decrease) in cash and cash equivalents</b>   |       |           | 259,415        |           | (105,226)      |
| Cash and cash equivalents at beginning of year                |       |           | 494,036        |           | 599,262        |
| <b>Cash and cash equivalents at end of year</b>               |       |           | <u>753,451</u> |           | <u>494,036</u> |

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# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2024*

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### 1 Accounting policies

#### Charity information

Community Alliance Broxbourne and East Herts is a private company limited by guarantee incorporated in England and Wales. The registered office is Nigel Copping Community Building, Sanville Gardens, Stanstead Abbots, Ware, Hertfordshire, SG12 8GA.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Resources expended are included in the SOFA on an accruals basis inclusive of VAT.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                              |                       |
|------------------------------|-----------------------|
| Database                     | 3 years straight line |
| Computers & office equipment | 4 years straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.12 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 3 Donations and voluntary income

|   | <b>Unrestricted<br/>funds</b> | Unrestricted<br>funds |
|---|-------------------------------|-----------------------|
|   | <b>2024</b>                   | 2023                  |
|   | £                             | £                     |
| Donations and gifts                             | 402                           | 481                   |
| Grants for core activities                      | 18,800                        | 34,560                |
|   | <u>19,202</u>                 | <u>35,041</u>         |
| <b>Grants receivable for core activities</b>    |                               |                       |
| Broxbourne Council                              | 5,000                         | 5,000                 |
| East Herts Council                              | 13,800                        | 13,800                |
| Communities First - Covid Information Champions | -                             | 15,760                |
|   | <u>18,800</u>                 | <u>34,560</u>         |

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 4 Promotion of charitable purposes in Broxbourne and East Herts

|                                   | 2024<br>£        | 2023<br>£        |
|-----------------------------------|------------------|------------------|
| Performance related grants        | 1,843,853        | 1,427,040        |
| Ancillary trading income          | 75,155           | 130,412          |
|                                   | <u>1,919,008</u> | <u>1,557,452</u> |
| Analysis by fund                  |                  |                  |
| Unrestricted funds                | 85,155           | 148,413          |
| Restricted funds                  | 1,833,853        | 1,409,039        |
|                                   | <u>1,919,008</u> | <u>1,557,452</u> |
| <b>Performance related grants</b> |                  |                  |
| Big Local Trust                   | 1,246,018        | 851,340          |
| Building Better Opportunities     | -                | 158,035          |
| Hertfordshire County Council      | 122,832          | 100,024          |
| Broxbourne Borough Council        | 87,241           | 75,020           |
| East Herts Council                | 169,227          | 136,900          |
| Lowewood Museum                   | 45,926           | 31,430           |
| Communities First                 | 33,808           | -                |
| Step 2 Skills                     | -                | 22,500           |
| Other                             | 138,801          | 51,791           |
|                                   | <u>1,843,853</u> | <u>1,427,040</u> |

### 5 Income from other trading activities

|                     | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Other Earned Income | 48,839                             | 30,831                             |
|                     | <u>48,839</u>                      | <u>30,831</u>                      |

### 6 Income from investments

|                     | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 11,593                             | 2,338                              |
|                     | <u>11,593</u>                      | <u>2,338</u>                       |

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 7 Promotion of charitable purposes in Broxbourne and East Herts

|                                | 2024             | 2023             |
|--------------------------------|------------------|------------------|
|                                | £                | £                |
| Staff costs                    | 1,024,317        | 857,196          |
| Depreciation and impairment    | 2,000            | 833              |
| Training and information costs | 6,456            | 4,934            |
| Direct project costs           | 613,229          | 568,228          |
| Premises costs                 | 94,882           | 108,386          |
| Insurance                      | 3,836            | 3,714            |
| Office costs                   | 13,590           | 16,904           |
| Computer costs                 | 3,909            | 6,496            |
| Repairs and maintenance        | 3,881            | 4,622            |
| Travel and subsistence costs   | 1,176            | 84               |
| General expenses               | 2,624            | 839              |
| Professional costs             | 13,197           | 18,908           |
| Bank charges                   | 399              | 277              |
| Governance costs               | 3,660            | 3,000            |
|                                | <u>1,787,156</u> | <u>1,594,421</u> |
| <b>Analysis by fund</b>        |                  |                  |
| Unrestricted funds             | 175,274          | 176,723          |
| Restricted funds               | 1,611,882        | 1,417,698        |
|                                | <u>1,787,156</u> | <u>1,594,421</u> |

Governance costs comprise of audit fees of £3,660 (2023: £3,000).

### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

|                 | 2024<br>Number | 2023<br>Number |
|-----------------|----------------|----------------|
| Core activities | 46             | 41             |

#### Employment costs

|                       | 2024<br>£        | 2023<br>£      |
|-----------------------|------------------|----------------|
| Wages and salaries    | 928,180          | 776,727        |
| Social security costs | 68,964           | 57,532         |
| Other pension costs   | 27,173           | 22,937         |
|                       | <u>1,024,317</u> | <u>857,196</u> |

The number of employees whose annual remuneration was £60,000 or more were:

|                   | 2024<br>Number | 2023<br>Number |
|-------------------|----------------|----------------|
| £60,001 - £65,000 | 1              | 1              |

Contributions totalling £4,570 were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 11 Transfers

Transfers represent fund transfers from unrestricted funds to restricted funds.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 12 Tangible fixed assets

|                                    | Database | Computers &<br>office<br>equipment | Total  |
|------------------------------------|----------|------------------------------------|--------|
|                                    | £        | £                                  | £      |
| <b>Cost</b>                        |          |                                    |        |
| At 1 April 2023                    | 6,000    | 4,200                              | 10,200 |
| At 31 March 2024                   | 6,000    | 4,200                              | 10,200 |
| <b>Depreciation and impairment</b> |          |                                    |        |
| At 1 April 2023                    | 833      | 4,200                              | 5,033  |
| Depreciation charged in the year   | 2,000    | -                                  | 2,000  |
| At 31 March 2024                   | 2,833    | 4,200                              | 7,033  |
| <b>Carrying amount</b>             |          |                                    |        |
| At 31 March 2024                   | 3,167    | -                                  | 3,167  |
| At 31 March 2023                   | 5,167    | -                                  | 5,167  |

### 13 Debtors

|   | 2024   | 2023    |
|---|--------|---------|
|   | £      | £       |
| <b>Amounts falling due within one year:</b> |        |         |
| Trade debtors                               | 34,208 | 95,701  |
| Other debtors                               | 4,143  | 596     |
| Prepayments and accrued income              | 41,049 | 53,411  |
|   | 79,400 | 149,708 |

### 14 Creditors: amounts falling due within one year

|                                    | Notes | 2024   | 2023   |
|------------------------------------|-------|--------|--------|
|                                    |       | £      | £      |
| Other taxation and social security |       | 17,364 | 12,947 |
| Deferred income                    | 15    | 6,233  | 12,217 |
| Accruals                           |       | 16,906 | 39,718 |
|                                    |       | 40,503 | 64,882 |

### 15 Deferred income

|                       | 2024  | 2023   |
|-----------------------|-------|--------|
|                       | £     | £      |
| Other deferred income | 6,233 | 12,217 |

Deferred income is included in the financial statements as follows:

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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| 15 Deferred income                  | (Continued)  |               |
|-------------------------------------|--------------|---------------|
|                                     | 2024<br>£    | 2023<br>£     |
| Deferred income is included within: |              |               |
| Current liabilities                 | 6,233        | 12,217        |
|                                     | <u>6,233</u> | <u>12,217</u> |
| Movements in the year:              |              |               |
| Deferred income at 1 April 2023     | 12,217       | 30,333        |
| Released from previous periods      | (12,217)     | (30,333)      |
| Resources deferred in the year      | 6,233        | 12,217        |
|                                     | <u>6,233</u> | <u>12,217</u> |
| Deferred income at 31 March 2024    | <u>6,233</u> | <u>12,217</u> |



# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 16 Restricted funds

(Continued)

Big Local Trust is part of a wider initiative run by the Local Trust providing neighbourhoods with financial support to undertake projects which benefit their area. The charity is the "Trusted Local Organisation" for the Wormley & Turnford, Chinbrook, Worlds End and Lots Road, Wembley Central, Hackney, Broad Green, Elthorne Pride and Noel Park Big Local projects and as such holds the funds for the projects.

Foodbanks represents a series of grants from Public Health England to fund foodbank provision in East Hertfordshire.

Building Better Opportunities is a project to tackle poverty and promote social inclusion by tackling barriers into employment through mentoring.

Community Transport is a project to provide transport for the community.

Job Smart is an employability project aimed at light touch support for unemployed residents of Broxbourne and East Hertfordshire.

Step 2 Skills is CABEH delivery of short non-accredited courses and workshops for local residents through an annual contract with Step 2 Skills.

Fuel poverty is a project working with East Herts Council to provide grants to local residents that are referred to us as requiring financial support to meet rising fuel costs.

The charity provides Southern Maltings with support and administration to their project.

Waltham Cross Allotment is a Community Allotment project linked to the Healthy Hub based in Waltham Cross.

Multiply is a project run in conjunction with Hertfordshire County Council Step 2 Skills to run workshops and courses to bring a wealth of opportunities to beat number anxiety, remove confusion around sums.

The charity provides Lowewood Museum with support and administration to their project.

Healthy Hubs is a project working in partnership with the Borough of Broxbourne Council to deliver the Healthy Hub Broxbourne, a free one-stop shop for health and wellbeing information, advice and support.

East Herts Healthy Hub is a project working in partnership with East Herts Council, supported by Hertfordshire Community Foundation and Barclays Bank.

East Herts Asset Mapping System is a project funded by East Herts Council to obtain a clear picture of the cultural and artistic offer across East Herts. The information gathered will be used to develop new ways of supporting the arts and encouraging residents' involvement.

Road to Employment is a project working in partnership with Hertfordshire County Council's Step 2 Skills and funded from the UK Shared Prosperity Fund. The project aims to offer residents in the districts of Broxbourne and Welwyn & Hatfield a mentor to provide free 1:1 tailored support to help overcome any barriers to work.

Other are miscellaneous smaller restricted funds.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 17 Analysis of net assets between funds

|   | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|---|------------------------------------|----------------------------------|--------------------|
| <b>Fund balances at 31 March 2024 are represented by:</b> |                                    |                                  |                    |
| Tangible assets   | 3,167                              | -                                | 3,167              |
| Current assets/(liabilities)                              | 227,706                            | 564,642                          | 792,348            |
|   | <u>230,873</u>                     | <u>564,642</u>                   | <u>795,515</u>     |
| <i>Per balance sheet</i>                                  | 247,411                            | 548,104                          | 795,515            |
| <i>Balance to allocate</i>                                | 16,538                             | (16,538)                         | -                  |

|   | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|---|------------------------------------|----------------------------------|--------------------|
| <b>Fund balances at 31 March 2023 are represented by:</b> |                                    |                                  |                    |
| Tangible assets   | 5,167                              | -                                | 5,167              |
| Current assets/(liabilities)                              | 252,729                            | 326,133                          | 578,862            |
|   | <u>257,896</u>                     | <u>326,133</u>                   | <u>584,029</u>     |

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 18 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|                                  | Balance at<br>1 April 2022<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>1 April 2023<br>£ | Resources<br>expended<br>£ | Balance at<br>31 March 2024<br>£ |
|----------------------------------|---------------------------------|----------------------------|----------------|---------------------------------|----------------------------|----------------------------------|
| Contingency Fund                 | 75,000                          | -                          | -              | 75,000                          | -                          | 75,000                           |
| Business Development<br>Fund     | 35,000                          | (17,108)                   | 17,108         | 35,000                          | (11,112)                   | 23,888                           |
| Future Sustainability<br>Reserve | 60,000                          | -                          | -              | 60,000                          | -                          | 60,000                           |
| Employment Fund                  | -                               | -                          | 10,000         | 10,000                          | -                          | 10,000                           |
|                                  | <u>170,000</u>                  | <u>(17,108)</u>            | <u>27,108</u>  | <u>180,000</u>                  | <u>(11,112)</u>            | <u>168,888</u>                   |

The Contingency Fund has been established to set aside an amount equal to three months running costs to cover temporary shortfalls in funding.

The Business Development Fund has been established to build capacity and put into action the business plan.

Future Sustainability Reserve - The Trustees have a concern that it has become increasingly more challenging to generate income to obtain funding. The Future Sustainability Reserve has been created as a buffer for future funding shortfalls.

Employment Fund is to assist with the costs of Human Resources compliance.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 19 Operating lease commitments

The charity has an operating lease commitment in respect of premises at the Nigel Copping Community Building. The lease is due to expire on 31 March 2029 and the annual rent is increasing incrementally from £20,000 in 2024/27 to £22,000 in 2027/29.

The charity has an operating lease commitment in respect of the Waltham Cross Community Skills Hub premises at 59 High Street, Waltham Cross. The lease is due to expire on 27 September 2030, the rent is at a cost of £16,320 including VAT per annum plus a service charge of approximately £16,000 including VAT per annum.

The charity has a lease for 67 Fore Street, Hertford. The current lease is due to expire on 30 June 2025, the rent is at a cost of £25,000 per annum (no VAT).

#### 20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

| 21 Cash generated from operations                                 | 2024           | 2023             |
|---|----------------|------------------|
|   | £              | £                |
| Surplus for the year  | 211,486        | 31,241           |
| Adjustments for:  |                |                  |
| Investment income recognised in statement of financial activities | (11,593)       | (2,338)          |
| Depreciation and impairment of tangible fixed assets              | 2,000          | 833              |
| Movements in working capital:                                     |                |                  |
| Decrease/(increase) in debtors                                    | 70,308         | (99,793)         |
| (Decrease) in creditors   | (18,395)       | (13,391)         |
| (Decrease) in deferred income                                     | (5,984)        | (18,116)         |
| <b>Cash generated from/(absorbed by) operations</b>               | <b>247,822</b> | <b>(101,564)</b> |

#### 22 Analysis of changes in net funds

The charity had no material debt during the year.

**Community Alliance Broxbourne and East Herts**

England & Wales - Charity number 1118986

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# Accounts

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Charity registration number 1118986

Company registration number 06143165 (England and Wales)

**COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                          |   |
|--------------------------|---|
| <b>Trustees</b>          | Jan Wing (Chair)<br>Stephen Harvey (Vice Chair)<br>Beverley Johnston (Treasurer)<br>Keith Batchelor<br>Stephen Clarke<br>Andrew Cooke<br>Victoria Jacob<br>Peter Maiden<br>Patricia Spears<br>Diana Yip |
| <b>Secretary</b>         | Ian Richardson  |
| <b>Charity number</b>    | 1118986   |
| <b>Company number</b>    | 06143165  |
| <b>Principal address</b> | Nigel Copping Community Building<br>Sanville Gardens<br>Stanstead Abbots<br>Ware<br>Hertfordshire<br>SG12 8GA   |
| <b>Registered office</b> | Nigel Copping Community Building<br>Sanville Gardens<br>Stanstead Abbots<br>Ware<br>Hertfordshire<br>SG12 8GA   |
| <b>Auditors</b>          | Gowers Limited<br>The Old School House<br>Bridge Road<br>Hunton Bridge<br>Kings Langley<br>Hertfordshire<br>WD4 8SZ   |
| <b>Bankers</b>           | HSBC<br>81 Turners Hill<br>Cheshunt<br>Hertfordshire<br>EN8 9BA   |
| <b>Solicitors</b>        | Longmores Solicitors<br>24 Castle Street<br>Hertford<br>Hertfordshire<br>SG14 1HP   |

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# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

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# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## CHAIR'S REPORT

*FOR THE YEAR ENDED 31 MARCH 2023*

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This is my last annual report after 10 years as chair, I will be stepping down and passing on the custody of the Community Alliance to my successor. I would like to thank all current and former staff, volunteers and trustees for a rewarding and enjoyable decade.

I would like to pay tribute to our board of trustees, who give their time and expertise to develop, monitor and scrutinise our plans, to our staff who continue to develop new ideas and skills, enable us to support our local community through our local hubs and projects, and our volunteers, who give their time to support our various activities.

This past year has been a consolidation of our new business plan, new branding, website and increase of our staff base, to support the different pillars which represent who we are, what we do, and guided us forward with confidence as the Community Alliance for Broxbourne and East Herts. We have continued to build new networks fit for today's challenges, which have been welcomed by our colleagues, partners, and funders. We have also taken on new projects and transitioned familiar ones.

Our grateful thanks are due to all our funders and partners, East Herts Council, Broxbourne Council, Hertfordshire County Council, Network Homes, Hertfordshire Community Foundation, Community Help Hertfordshire, Local Trust and many more.

I would like to finish by thanking Ian for his continued leadership and motivation, supported by his leadership team. Thank you to our staff and volunteers for their professionalism and dedication to their work, and my board of trustees for their support, ideas, commitment, and contribution to our success this year.

The next year will be a bigger challenge as issues of the past few years will not disappear and new problems begin to hit the most vulnerable. You can rest assured the Community Alliance for Broxbourne and East Herts will be there when needed!



.....  
**Jan Wing**

Chair 2022/23

Dated: 11 September 2023

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

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The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### Objectives and activities

The charity's objects are as follows:

- (a) to promote any charitable purposes for the benefit of the community across the regions of the East of England, Southeast, London and East Midlands (hereinafter called the "area of benefit") and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness;
- (b) to promote and organise co-operation in the achievement of the above purposes and to that end to bring together in council, representatives of the voluntary organisations, statutory authorities, and other organisations within the area of benefit; and
- (c) to promote and improve the efficient and effective use of charitable and community resources in the achievement of the above purposes by providing consultancy and advice services to national and local representatives of voluntary organisations and statutory authorities.

The policies adopted in furtherance of these objects are set out in the Community Alliance Broxbourne and East Herts Business Plan 2022-2025.

#### Public benefit statement

When deciding on activities and programmes, the Trustees of Community Alliance Broxbourne and East Herts (CA BEH) pay due regard to the Charity Commission's guidance on public benefit.

#### Achievements and performance

##### Supporting Health and Wellbeing

##### Food and Fuel Poverty Support in East Herts

Community Alliance administers the Household Support Fund on behalf of EHDC, providing financial support to food poverty initiatives and financial support to individuals struggling with the Cost of Living crisis.

- Over £80,000 of grants to support 8 local Food poverty initiatives across East Herts
- Over 6,000 households accessing food support
- Grants to over 500 East Herts residents to support them with energy bills

##### Community Car Scheme

Our Community Car Scheme provides low-cost travel to medical and support appointments for residents without access to private or public transport.

- 28 volunteers driving residents to medical appointments
- 1,459 journeys carried out
- 1,566 residents supported through the scheme

##### Broxbourne and East Herts Healthy Hubs

Community Alliance is responsible for the delivery of the Broxbourne Healthy Hub and supports delivery of the East Herts Healthy Hub.

- NHS Health Checks in both districts
- Weekly Warm Spaces provided in Waltham Cross, Hertford and Stanstead Abbots
- Waltham Cross Community Skills Hub
- Healthy Eating and Cooking sessions

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

---

### **Staying Connected**

Our Digital Inclusion project operating across both Districts.

- 11 Digital Champions providing 190 learning opportunities to 65 residents
- 300 laptops / phones / tablets refurbished for re-use

### **Engaging Residents**

#### **Volunteering**

A range of supported volunteering opportunities within our organisation to help residents develop their skills within their own communities.

- Community Alliance has been awarded Investors in Volunteers accreditation
- 20 new volunteers joined Community Alliance as Digital Champions, Hub Volunteers and drivers

#### **Big Locals**

- Support currently provided for 7 Big Local Partnerships
- Big Local projects have expanded with the addition of new areas including Wembley Central, Broad Green in East Croydon and Elthorne Pride in Archway
- The Big Local programme is set to end in March 2026 and project funding must be spent by September 2025. This timeline has led many areas supported by Community Alliance to focus on the future and legacy of their initiatives.
- Currently, there are 22 paid staff people working across all the Big Local areas.

### **Helping Groups**

#### **Training Opportunities**

Provision of training opportunities to help increase knowledge, confidence and skills for the Voluntary and Community Sector.

- Training opportunities provided to over 50 local organisations
- Most training is face-to-face with online options when required

#### **Funding Support**

Developing and strengthening funding intelligence and skills and improving 'quality control' in the Voluntary and Community Sector and encouraging the development, growth and sustainability of small community projects.

- Fortnightly funding bulletin to over 500 recipients
- 27 groups directly supported in East Herts
- 26 groups directly supported in Broxbourne

#### **Information and Advice**

A better informed Voluntary and Community Sector receiving information that is relevant. As well as training opportunities we were able to provide:

- 1 AGM (Over 60 attendees)
- 1 Mini Conference with training workshops (as part of AGM)
- Appointment of a Community Builder to develop this aspect of our role
- 20 'General' E-bulletins in 22/23

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### **Representing the Sector**

Enabling and encouraging collaborative initiatives through building and strengthening our relationships with all stakeholders including: Local Authorities, Housing Associations, Local Business Partnerships, Voluntary Sector Infrastructure Partnerships, local and national grant givers and other Public Services such as Police/Health/College. Supporting a more influential, informed Voluntary and Community Sector voice in the community's strategic and operational planning processes.

- Over 100 virtual and face to face partnership meetings attended in 2022/23
- Organisation of a 'Community Conversation' in Broxbourne to bring organisations together to look at ways in which we can work together to support local residents and communities with the Cost of Living Crisis

#### **Employment and Skills**

##### **Multiply Programme**

In partnership with Step2Skills, Community Alliance has been supporting the government's new initiative to integrate mathematics within adult learning.

- Over 100 learners engaged with courses including slow cooking, digital skills and crafts.
- Community Alliance has been awarded a Year 2 contract to deliver further courses in 2023-24

##### **Job Smart and Job Club**

Job Smart supports individuals with CVs, interviews and job searching from our hubs.

- Over 250 people successfully placed into employment since the programme began.
- Over 500 people supported with CV writing / Job Searching this year.

##### **Building Better Opportunities**

The Building Better Opportunities project (BBO) came to an end in December 2022 after 6 years. From April 2023 Community Alliance is one of the partner organisations in the 'Road to Employment' project, funded through the UK Shared Prosperity Fund until March 2025.

##### **Strategic report**

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the Trustees to present a strategic report.

##### **Financial review**

A summary of the financial results of the charity is given on page 11. At the end of the period the charity carried forward unrestricted reserves of £77,896 designated reserves of £180,000 and restricted reserves of £326,133.

##### **Reserves policy**

It is the policy of the charity that free reserves should be maintained at a level equivalent to at least three month's core expenditure. The Trustees consider that reserves of £75,000 will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

##### **Change of name**

The charity changed its name from Community Voluntary Services Broxbourne and East Herts to Community Alliance Broxbourne and East Herts with effect from 21st June 2022.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### Plans for the future

In addition to our core activity during 2023-24 we will:

- Continue to diversify our income streams and build on current and new partnerships to help identify and meet gaps in community need.
- Oversee the refurbishment of our Community Hub in Waltham Cross.
- Review and recruit proactively to our Trustee Board and paid Staff team where necessary.
- Utilise fully the skill-set of our Trustees and paid Staff team, regardless of their core or project based responsibilities to continue development of our 'one organisation' structure.
- Review and build use and therefore income and sustainability of our hub venues.
- Establish impact measurement processes across the organisation.

#### Risk management

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. During the Covid-19 Pandemic a Resilience Manual containing a Risk Management policy, crisis succession plan and risk register for the organisation was developed and adopted by the Board of Trustees.

#### Structure, governance and management

The charity is constituted as a company limited by guarantee. It was incorporated by a Memorandum and Articles of Association on 7 March 2007 which was amended by special resolution dated 15 May 2007. It was registered as a charity on 27 April 2007.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Jan Wing  
Stephen Harvey  
Beverley Johnston  
Keith Batchelor  
Stephen Clarke  
Andrew Cooke  
Victoria Jacob  
Peter Maiden  
Patricia Spears  
Diana Yip

At the Annual Meeting, local groups and individuals are invited to appoint someone to be put forward to act as a Trustee (voting member) of CA BEH. Nominations need to be seconded before a vote is taken among voting members to elect them as a Trustee.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

An induction meeting is held with all new Trustees and a Trustee induction pack made available.

The Trustees delegate many day to day operating decisions to the Chief Officer. However all major decisions are referred to the Trustees by the Chief Officer.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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### **Auditor**

In accordance with the company's articles, a resolution proposing that Gowers Limited be reappointed as auditor of the company will be put at a General Meeting.

### **Disclosure of information to auditor**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.



**Jan Wing**

Trustee

Dated: 11 September 2023

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 31 MARCH 2023*

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The Trustees, who are also the directors of Community Alliance Broxbourne and East Herts for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

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#### Opinion

We have audited the financial statements of Community Alliance Broxbourne and East Herts (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

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#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- considering the nature of the charitable sector, the charity's control environment and performance,
- results of our enquiries of management and representatives of the trustees about their own identification and assessment of irregularities;
- any matters we identified having reviewed the charity's procedures relating to identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and the internal systems established to mitigate risks related to fraud or non-compliance with laws and regulations.
- the matters considered by the engagement team, including tax, regarding where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of the above, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in management override of controls. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override. We also obtained an understanding of the legal and regulatory framework in which the charity operates, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements in this case, specifically in this context, Charities Act 2011, Companies Act 2006, and tax legislation. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

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#### Audit response to risks identified

Having performed the above, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations. In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management and trustees, concerning actual and potential litigation and claims;
- review of minutes of trustees' meetings;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud; and
- in addressing the risk of fraud through management override of controls, reviewing the appropriateness of journal entries and other adjustments; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

  
Gowers Limited

2 October 2023

Chartered Accountants  
Statutory Auditor

The Old School House  
Bridge Road  
Hunton Bridge  
Kings Langley  
Hertfordshire  
WD4 8SZ

Gowers Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

|   | Notes | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|---|-------|------------------------------------|----------------------------------|--------------------|--------------------|
| <b><u>Income from:</u></b>  |       |                                    |                                  |                    |                    |
| Donations and voluntary income  | 3     | 35,041                             | -                                | 35,041             | 29,435             |
| Promotion of charitable purposes in Broxbourne and East Herts           | 4     | 148,413                            | 1,409,039                        | 1,557,452          | 1,088,234          |
| Commercial activities and fundraising                                   | 5     | 30,831                             | -                                | 30,831             | 8,405              |
| Investment income   | 6     | 2,338                              | -                                | 2,338              | 46                 |
| <b>Total income</b>   |       | <b>216,623</b>                     | <b>1,409,039</b>                 | <b>1,625,662</b>   | <b>1,126,120</b>   |
| <b><u>Expenditure on:</u></b>   |       |                                    |                                  |                    |                    |
| Promotion of charitable purposes in Broxbourne and East Herts           | 7     | 176,723                            | 1,417,698                        | 1,594,421          | 988,135            |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |       | <b>39,900</b>                      | <b>(8,659)</b>                   | <b>31,241</b>      | <b>137,985</b>     |
| Fund balances at 1 April 2022   |       | 217,996                            | 334,792                          | 552,788            | 414,803            |
| <b>Fund balances at 31 March 2023</b>                                   |       | <b>257,896</b>                     | <b>326,133</b>                   | <b>584,029</b>     | <b>552,788</b>     |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

|   | Notes | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ |
|---|-------|------------------------------------|----------------------------------|--------------------|
| <b>Income from:</b>   |       |                                    |                                  |                    |
| Donations and voluntary income  | 3     | 29,435                             | -                                | 29,435             |
| Promotion of charitable purposes in Broxbourne and East Herts           | 4     | 321,176                            | 767,058                          | 1,088,234          |
| Commercial activities and fundraising                                   | 5     | 8,405                              | -                                | 8,405              |
| Investment income   | 6     | 46                                 | -                                | 46                 |
| <b>Total income</b>   |       | <b>359,062</b>                     | <b>767,058</b>                   | <b>1,126,120</b>   |
| <b>Expenditure on:</b>  |       |                                    |                                  |                    |
| Promotion of charitable purposes in Broxbourne and East Herts           | 7     | 311,736                            | 676,399                          | 988,135            |
| <b>Total expenditure</b>  |       | <b>311,736</b>                     | <b>676,399</b>                   | <b>988,135</b>     |
| <b>Net income before transfers</b>                                      |       | <b>47,326</b>                      | <b>90,659</b>                    | <b>137,985</b>     |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |       | <b>47,326</b>                      | <b>90,659</b>                    | <b>137,985</b>     |
| Fund balances at 1 April 2021   |       | 170,670                            | 244,133                          | 414,803            |
| <b>Fund balances at 31 March 2022</b>                                   |       | <b>217,996</b>                     | <b>334,792</b>                   | <b>552,788</b>     |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## BALANCE SHEET

AS AT 31 MARCH 2023

|   | Notes | 2023<br>£       | £              | 2022<br>£       | £              |
|---|-------|-----------------|----------------|-----------------|----------------|
| <b>Fixed assets</b>                                   |       |                 |                |                 |                |
| Tangible assets                                       | 12    |                 | 5,167          |                 | -              |
| <b>Current assets</b>                                 |       |                 |                |                 |                |
| Debtors   | 13    | 149,708         |                | 49,915          |                |
| Cash at bank and in hand                              |       | 494,036         |                | 599,262         |                |
|   |       | <u>643,744</u>  |                | <u>649,177</u>  |                |
| <b>Creditors: amounts falling due within one year</b> | 14    | <u>(64,882)</u> |                | <u>(96,389)</u> |                |
| Net current assets                                    |       |                 | 578,862        |                 | 552,788        |
| <b>Total assets less current liabilities</b>          |       |                 | <u>584,029</u> |                 | <u>552,788</u> |
| <b>Income funds</b>                                   |       |                 |                |                 |                |
| Restricted funds                                      | 16    |                 | 326,133        |                 | 334,792        |
| <u>Unrestricted funds</u>                             |       |                 |                |                 |                |
| Designated funds                                      | 17    | 180,000         |                | 170,000         |                |
| General unrestricted funds                            |       | <u>77,896</u>   |                | <u>47,996</u>   |                |
|   |       |                 | 257,896        |                 | 217,996        |
|   |       |                 | <u>584,029</u> |                 | <u>552,788</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 11 September 2023



Jan Wing  
Trustee

Company Registration No. 06143165



Beverley Johnston  
Trustee

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

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|   | Notes | 2023<br>£ | £         | 2022<br>£ | £       |
|---|-------|-----------|-----------|-----------|---------|
| <b>Cash flows from operating activities</b>                   |       |           |           |           |         |
| Cash (absorbed by)/generated from operations                  | 21    |           | (101,564) |           | 174,806 |
| <b>Investing activities</b>                                   |       |           |           |           |         |
| Purchase of tangible fixed assets                             |       | (6,000)   |           | -         |         |
| Interest received   |       | 2,338     |           | 46        |         |
| <b>Net cash (used in)/generated from investing activities</b> |       |           |           |           |         |
|   |       |           | (3,662)   |           | 46      |
| <b>Net (decrease)/increase in cash and cash equivalents</b>   |       |           |           |           |         |
|   |       |           | (105,226) |           | 174,852 |
| Cash and cash equivalents at beginning of year                |       |           | 599,262   |           | 424,410 |
| Cash and cash equivalents at end of year                      |       |           | 494,036   |           | 599,262 |

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# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

#### Charity information

Community Alliance Broxbourne and East Herts is a private company limited by guarantee incorporated in England and Wales. The registered office is Nigel Copping Community Building, Sanville Gardens, Stanstead Abbots, Ware, Hertfordshire, SG12 8GA.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Resources expended are included in the SOFA on an accruals basis inclusive of VAT.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                              |                       |
|------------------------------|-----------------------|
| Database                     | 3 years straight line |
| Computers & office equipment | 4 years straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.12 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 3 Donations and voluntary income

|   | Unrestricted<br>funds | Unrestricted<br>funds |
|---|-----------------------|-----------------------|
|   | 2023                  | 2022                  |
|   | £                     | £                     |
| Donations and gifts   | 481                   | 4,043                 |
| Grants for core activities and Covid-19 support                   | 34,560                | 25,392                |
|   | <u>35,041</u>         | <u>29,435</u>         |
| <b>Grants receivable for core activities and Covid-19 support</b> |                       |                       |
| Broxbourne Council  | 5,000                 | 5,000                 |
| East Herts Council  | 13,800                | 13,800                |
| Communities First - Covid Information Champions                   | 15,760                | -                     |
| NACVA: Covid-19   | -                     | 1,500                 |
| Hertfordshire Community Foundation: Covid-19                      | -                     | 5,000                 |
| Coronavirus Job Retention Scheme grant                            | -                     | 92                    |
|   | <u>34,560</u>         | <u>25,392</u>         |

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 4 Promotion of charitable purposes in Broxbourne and East Herts

|  | 2023<br>£        | 2022<br>£        |
|--|------------------|------------------|
| Performance related grants                       | 1,427,040        | 791,058          |
| Ancillary trading income                         | 130,412          | 297,176          |
|  | <u>1,557,452</u> | <u>1,088,234</u> |
| Analysis by fund                                 |                  |                  |
| Unrestricted funds                               | 148,413          | 321,176          |
| Restricted funds                                 | 1,409,039        | 767,058          |
|  | <u>1,557,452</u> | <u>1,088,234</u> |
| <b>Performance related grants</b>                |                  |                  |
| Big Local Trust                                  | 851,340          | 356,151          |
| Building Better Opportunities                    | 158,035          | 163,835          |
| Hertfordshire County Council                     | 72,850           | -                |
| Broxbourne Borough Council                       | 31,520           | -                |
| Community Transport                              | 29,524           | 19,295           |
| Lowewood Museum                                  | 31,430           | 2,970            |
| Food Poverty                                     | 55,500           | 40,000           |
| Hertfordshire Adults and Family Learning Service | 22,500           | 3,963            |
| Foodbanks  | 77,000           | 45,500           |
| Job Smart  | 43,500           | 37,077           |
| Other  | 53,841           | 122,267          |
|  | <u>1,427,040</u> | <u>791,058</u>   |

### 5 Commercial activities and fundraising

|                     | Unrestricted<br>funds | Unrestricted<br>funds |
|---------------------|-----------------------|-----------------------|
|                     | 2023<br>£             | 2022<br>£             |
| Other Earned Income | <u>30,831</u>         | <u>8,405</u>          |

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 6 Investment income

|                     | Unrestricted funds | Unrestricted funds |
|---------------------|--------------------|--------------------|
|                     | 2023               | 2022               |
|                     | £                  | £                  |
| Interest receivable | 2,338              | 46                 |

### 7 Promotion of charitable purposes in Broxbourne and East Herts

|                                | 2023             | 2022           |
|--------------------------------|------------------|----------------|
|                                | £                | £              |
| Staff costs                    | 857,196          | 592,036        |
| Depreciation and impairment    | 833              | 1,050          |
| Training and information costs | 4,934            | 2,883          |
| Direct project costs           | 568,228          | 264,616        |
| Premises costs                 | 108,386          | 91,910         |
| Insurance                      | 3,714            | 1,600          |
| Office costs                   | 16,904           | 10,858         |
| Computer costs                 | 6,496            | 2,436          |
| Repairs and maintenance        | 4,622            | 2,127          |
| Travel and subsistence costs   | 84               | 97             |
| General expenses               | 839              | -              |
| Professional costs             | 18,908           | 15,522         |
| Bank charges                   | 277              | -              |
| Governance costs               | 3,000            | 3,000          |
|                                | <u>1,594,421</u> | <u>988,135</u> |
| <b>Analysis by fund</b>        |                  |                |
| Unrestricted funds             | 176,723          | 311,736        |
| Restricted funds               | 1,417,698        | 676,399        |
|                                | <u>1,594,421</u> | <u>988,135</u> |

Governance costs comprise of audit fees of £3,000 (2022: £3,000).

### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 9 Employees

##### Number of employees

The average monthly number of employees during the year was:

|                 | 2023<br>Number | 2022<br>Number |
|-----------------|----------------|----------------|
| Core activities | 41             | 32             |

##### Employment costs

|                       | 2023<br>£      | 2022<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 776,727        | 539,440        |
| Social security costs | 57,532         | 36,394         |
| Other pension costs   | 22,937         | 16,202         |
|                       | <u>857,196</u> | <u>592,036</u> |

The number of employees whose annual remuneration was £60,000 or more were:

|                   | 2023<br>Number | 2022<br>Number |
|-------------------|----------------|----------------|
| £60,001 - £65,000 | 1              | 1              |

Contributions totalling £6,538 were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

#### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 11 Transfers

Transfers represent fund transfers from unrestricted funds to restricted funds.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 12 Tangible fixed assets

|                                    | Database<br>£ | Computers &<br>office<br>equipment<br>£ | Total<br>£ |
|------------------------------------|---------------|---|------------|
| <b>Cost</b>                        |               |   |            |
| At 1 April 2022                    | -             | 4,200                                   | 4,200      |
| Additions                          | 6,000         | -                                       | 6,000      |
| At 31 March 2023                   | 6,000         | 4,200                                   | 10,200     |
| <b>Depreciation and impairment</b> |               |   |            |
| At 1 April 2022                    | -             | 4,200                                   | 4,200      |
| Depreciation charged in the year   | 833           | -                                       | 833        |
| At 31 March 2023                   | 833           | 4,200                                   | 5,033      |
| <b>Carrying amount</b>             |               |   |            |
| At 31 March 2023                   | 5,167         | -                                       | 5,167      |

### 13 Debtors

|   | 2023<br>£ | 2022<br>£ |
|---|-----------|-----------|
| <b>Amounts falling due within one year:</b> |           |           |
| Trade debtors                               | 95,701    | 29,511    |
| Other debtors                               | 596       | -         |
| Prepayments and accrued income              | 53,411    | 20,404    |
|   | 149,708   | 49,915    |

### 14 Creditors: amounts falling due within one year

|                                    | Notes | 2023<br>£ | 2022<br>£ |
|------------------------------------|-------|-----------|-----------|
| Other taxation and social security |       | 12,947    | 12,219    |
| Deferred income                    | 15    | 12,217    | 30,333    |
| Trade creditors                    |       | -         | 33,183    |
| Other creditors                    |       | -         | 1,264     |
| Accruals                           |       | 39,718    | 19,390    |
|                                    |       | 64,882    | 96,389    |

### 15 Deferred income

|                       | 2023<br>£ | 2022<br>£ |
|-----------------------|-----------|-----------|
| Other deferred income | 12,217    | 30,333    |

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 15 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

|                                     | 2023          | 2022          |
|-------------------------------------|---------------|---------------|
|                                     | £             | £             |
| Deferred income is included within: |               |               |
| Current liabilities                 | 12,217        | 30,333        |
|                                     | <u>12,217</u> | <u>30,333</u> |
| Movements in the year:              |               |               |
| Deferred income at 1 April 2022     | 30,333        | -             |
| Released from previous periods      | (30,333)      | -             |
| Resources deferred in the year      | 12,217        | 30,333        |
|                                     | <u>12,217</u> | <u>30,333</u> |
| Deferred income at 31 March 2023    | <u>12,217</u> | <u>30,333</u> |

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

|  | Movement in funds       |                    |                    |                         | Movement in funds  |                    |           |         | Transfers | Balance at 31 March 2023 |
|--|-------------------------|--------------------|--------------------|-------------------------|--------------------|--------------------|-----------|---------|-----------|--------------------------|
|  | Balance at 1 April 2021 | Incoming resources | Resources expended | Balance at 1 April 2022 | Incoming resources | Resources expended | Transfers |         |           |                          |
|  | £                       | £                  | £                  | £                       | £                  | £                  | £         | £       | £         |                          |
| Big Local Trust - Wormley & Turnford       | 93,296                  | 171,278            | (140,301)          | 124,273                 | 112,585            | (215,963)          | -         | 20,895  |           |                          |
| Big Local Trust - Bountagu                 | 68,805                  | 42,039             | (100,891)          | 9,953                   | 32,127             | (40,885)           | -         | 1,195   |           |                          |
| Big Local Trust - Chinbrook                | -                       | 89,009             | (60,058)           | 28,951                  | 206,160            | (213,286)          | -         | 21,825  |           |                          |
| Big Local Trust - Worlds End and Lots Road | -                       | -                  | -                  | -                       | 206,760            | (172,909)          | -         | 33,851  |           |                          |
| Big Local Trust - Wembley Central          | -                       | -                  | -                  | -                       | 69,195             | (49,571)           | -         | 19,624  |           |                          |
| Big Local Trust - Hackney                  | -                       | -                  | -                  | -                       | 17,956             | (17,718)           | -         | 238     |           |                          |
| Big Local Trust - Broad Green              | -                       | -                  | -                  | -                       | 65,021             | (41,982)           | -         | 23,039  |           |                          |
| Big Local Trust - Elthorne Pride           | -                       | -                  | -                  | -                       | 16,551             | (2,954)            | -         | 13,597  |           |                          |
| Big Local Trust - Noel Park                | 62                      | 54,347             | (54,336)           | 73                      | 124,985            | (87,379)           | -         | 37,679  |           |                          |
| Foodbanks                                  | 5,306                   | 45,500             | (4,453)            | 46,353                  | 77,000             | (73,040)           | -         | 50,313  |           |                          |
| Building Better Opportunities              | 421                     | 163,835            | (164,256)          | -                       | 158,035            | (148,480)          | -         | 9,555   |           |                          |
| Community Transport                        | 2,764                   | 19,295             | (20,296)           | 1,763                   | 29,524             | (29,484)           | -         | 1,803   |           |                          |
| Job Smart                                  | 9,688                   | 37,077             | (22,702)           | 24,063                  | 43,500             | (53,811)           | 5,000     | 18,752  |           |                          |
| Heritage Lottery Fund                      | 12,520                  | 18,180             | (22,623)           | 8,077                   | -                  | (8,077)            | -         | -       |           |                          |
| HAFLS Community Learning                   | 12,338                  | 3,963              | (12,870)           | 3,431                   | 22,500             | (25,931)           | -         | -       |           |                          |
| Fuel Poverty                               | -                       | 40,000             | (10,500)           | 29,500                  | 55,500             | (77,000)           | -         | 8,000   |           |                          |
| Kickstart                                  | -                       | 11,336             | (11,336)           | -                       | -                  | -                  | -         | -       |           |                          |
| Southern Matings                           | 17,382                  | 33,501             | (17,211)           | 33,672                  | -                  | (25,045)           | -         | 8,627   |           |                          |
| Waltham Cross Allotment                    | -                       | 21,000             | -                  | 21,000                  | -                  | (4,673)            | (5,000)   | 11,327  |           |                          |
| Volunteering Programme                     | 9,000                   | 4,927              | (13,927)           | -                       | -                  | -                  | -         | -       |           |                          |
| Multiply                                   | -                       | -                  | -                  | -                       | 72,850             | (47,902)           | -         | 24,948  |           |                          |
| Lowewood                                   | -                       | -                  | -                  | -                       | 31,430             | (31,430)           | -         | -       |           |                          |
| Healthy Hubs                               | -                       | -                  | -                  | -                       | 32,400             | (24,930)           | -         | 7,470   |           |                          |
| Other                                      | 12,551                  | 11,771             | (20,639)           | 3,683                   | 34,960             | (25,248)           | -         | 13,395  |           |                          |
|  | 244,133                 | 767,058            | (676,399)          | 334,792                 | 1,409,039          | 1,417,698          | -         | 326,133 |           |                          |

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

---

16 Restricted funds

(Continued)

Big Local Trust is part of a wider initiative run by the local trust providing neighbourhoods with financial support to undertake projects which benefit their area. The charity is the "Trusted Local Organisation" for the Wormley & Turnford, Bountagu, Chinbrook, Worlds End and Lots Road, Wembley Central, Hackney, Broad Green, Elthorne Pride and Noel Park Big Local projects and as such holds the funds for the projects.

Foodbanks represents a series of grants from Public Health England to fund foodbank provision in East Hertfordshire.

Building Better Opportunities is a project to tackle poverty and promote social inclusion by tackling barriers into employment through mentoring.

Community Transport is a project to provide transport for the community.

Job Smart is an employability project aimed at light touch support for unemployed residents of Broxbourne and East Hertfordshire.

Heritage Lottery Fund is a project profiling and celebrating the voluntary sector in Broxbourne over the last 50 years through an exhibition and website to be developed over the 2020/21 financial year. The project has several partners including Broxbourne Council and Hertford Regional College.

HAFLS Community Learning is CV/SBEH delivery of short non-accredited courses and workshops for local residents through an annual contract with HAFLS. The contract for 2019/20 was for approximately 200 unique learners.

Fuel poverty is a project working with East Herts Council to provide grants to local residents that are referred to us as requiring financial support to meet rising fuel costs.

Kickstart is funding from the government's KickStart scheme to provide financial support towards the employment of young people 16-24 for a period of 6 months. We employed two members of staff through this scheme.

Southern Matings is providing support and administration to the project.

Waltham Cross Allotment is a Community Allotment project linked to the Healthy Hub based in Waltham Cross.

Volunteering Programme is towards employing a Volunteer Coordinator.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 16 Restricted funds

(Continued)

Multiply is a project run in conjunction with Hertfordshire County Council Step 2 Skills to run workshops and courses to bring a wealth of opportunities to beat number anxiety, remove confusion around sums.

Lowewood Museum is providing support and administration to the project.

Healthy Hubs is a project working in partnership with the Borough of Broxbourne Council to deliver the Healthy Hub Broxbourne, a free one-stop shop for health and wellbeing information, advice and support.

Other are miscellaneous smaller restricted funds.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

|                               | Movement in funds            |                         |                              |                         |                | Balance at 31 March 2023<br>£ |
|-------------------------------|------------------------------|-------------------------|------------------------------|-------------------------|----------------|-------------------------------|
|                               | Balance at 1 April 2021<br>£ | Incoming resources<br>£ | Balance at 1 April 2022<br>£ | Resources expended<br>£ | Transfers<br>£ |                               |
| Contingency Fund              | 75,000                       | -                       | 75,000                       | -                       | -              | 75,000                        |
| Business Development Fund     | 35,000                       | -                       | 35,000                       | (17,108)                | 17,108         | 35,000                        |
| Future Sustainability Reserve | 60,000                       | -                       | 60,000                       | -                       | -              | 60,000                        |
| Employment Fund               | -                            | -                       | -                            | -                       | 10,000         | 10,000                        |
|                               | <u>170,000</u>               | <u>-</u>                | <u>170,000</u>               | <u>(17,108)</u>         | <u>27,108</u>  | <u>180,000</u>                |

The Contingency Fund has been established to set aside an amount equal to three months running costs to cover temporary shortfalls in funding.

The Business Development Fund has been established to build capacity and put into action the business plan.

Future Sustainability Reserve - The Trustees have a concern that it has become increasingly more challenging to generate income to obtain funding. The Future Sustainability Reserve has been created as a buffer for future funding shortfalls.

Employment Fund is to assist with the costs of Human Resources compliance.

#### 18 Analysis of net assets between funds

|  | Unrestricted funds | Restricted funds | Total Unrestricted funds |                | Restricted funds | Total          |
|--|--------------------|------------------|--------------------------|----------------|------------------|----------------|
|  | 2023<br>£          | 2023<br>£        | 2023<br>£                | 2022<br>£      | 2022<br>£        | 2022<br>£      |
| Fund balances at 31 March 2023 are represented by: |                    |                  |                          |                |                  |                |
| Tangible assets                                    | 5,167              | -                | 5,167                    | -              | -                | -              |
| Current assets/(liabilities)                       | 252,729            | 326,133          | 578,862                  | 217,996        | 334,792          | 552,788        |
|  | <u>257,896</u>     | <u>326,133</u>   | <u>584,029</u>           | <u>217,996</u> | <u>334,792</u>   | <u>552,788</u> |

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 19 Operating lease commitments

The charity has an operating lease commitment in respect of premises at the Nigel Copping Community Building. The lease is due to expire on 31 March 2024 and the annual rent is increasing incrementally from £11,000 in 2019/20 to £17,000 in 2023/24.

The charity had an operating lease commitment in respect of the Waltham Cross Community Skills Hub premises at 59 High Street, Waltham Cross. The lease expired on 30 November 2022 and is currently on a rolling basis pending agreement of a new lease, the rent is at a cost of £24,000 including VAT per annum plus a service charge of approximately £16,000 including VAT per annum.

The charity has a lease for 67 Fore Street, Hertford. The current lease is due to expire on 30 June 2024, the rent is at a cost of £25,000 per annum (no VAT).

#### 20 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

| 21 Cash generated from operations                                 | 2023<br>£        | 2022<br>£      |
|---|------------------|----------------|
| Surplus for the year  | 31,241           | 137,985        |
| Adjustments for:  |                  |                |
| Investment income recognised in statement of financial activities | (2,338)          | (46)           |
| Depreciation and impairment of tangible fixed assets              | 833              | 1,050          |
| Movements in working capital:                                     |                  |                |
| (Increase) in debtors   | (99,793)         | (36,224)       |
| (Decrease)/increase in creditors                                  | (13,391)         | 41,708         |
| (Decrease)/increase in deferred income                            | (18,116)         | 30,333         |
| <b>Cash (absorbed by)/generated from operations</b>               | <b>(101,564)</b> | <b>174,806</b> |

#### 22 Analysis of changes in net funds

The charity had no debt during the year.



**Community Alliance Broxbourne and East Herts**

England & Wales - Charity number 1118986

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# Accounts

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Charity registration number 1118986

Company registration number 06143165 (England and Wales)

**COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS  
(formerly Community Voluntary Services Broxbourne and East Herts)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                          |   |
|--------------------------|---|
| <b>Trustees</b>          | Jan Wing (Chair)<br>Stephen Harvey (Vice Chair)<br>Beverley Johnston (Treasurer)<br>Keith Batchelor<br>Stephen Clarke<br>Andrew Cooke<br>Victoria Jacob<br>Peter Maiden<br>Patricia Spears<br>Diana Yip |
| <b>Secretary</b>         | Ian Richardson  |
| <b>Charity number</b>    | 1118986   |
| <b>Company number</b>    | 06143165  |
| <b>Principal address</b> | Nigel Copping Community Building<br>Sanville Gardens<br>Stanstead Abbots<br>Ware<br>Hertfordshire<br>SG12 8GA   |
| <b>Registered office</b> | Nigel Copping Community Building<br>Sanville Gardens<br>Stanstead Abbots<br>Ware<br>Hertfordshire<br>SG12 8GA   |
| <b>Auditors</b>          | Gowers Limited<br>The Old School House<br>Bridge Road<br>Hunton Bridge<br>Kings Langley<br>Hertfordshire<br>WD4 8SZ   |
| <b>Bankers</b>           | HSBC<br>81 Turners Hill<br>Cheshunt<br>Hertfordshire<br>EN8 9BA   |
| <b>Solicitors</b>        | Longmores Solicitors<br>24 Castle Street<br>Hertford<br>Hertfordshire<br>SG14 1HP   |

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# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

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# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## CHAIR'S REPORT

*FOR THE YEAR ENDED 31 MARCH 2022*

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My report this year is about surviving, growing, learning, and moving forward to new horizons and becoming 'the essential link, building local partnerships and improving residents' lives.'

At our AGM in 2021 we started a journey to become the Community Alliance for Broxbourne and East Herts. Our Trustees, Staff and volunteers have worked together to create our new Organisation whilst keeping our heart in the communities we are proud to support, represent and partner. You will hear much more of the detail of our new Business plan as we launch our new brand, website and our Service offers.

Many thanks to our Business planning Steering group led by Steve Clarke for driving this forward. The changes you are seeing are the first stages of our delivery plan – I am sure you will recognise our Values and Standards are still very much at our core. I would like to say a special Thank you to Ian, Susan and Jacqui working with all our Trustees for their work in delivering the legal and governance issues through the authorities (Charity Commission and Companies House) on time.

This year has also been about coming back but flexibly using digital means where it adds value, saving on travel and time but recognising some things need real personal interaction and feedback from our first face to face in person conference this June, our members agree.

Our work has continued as always and our volunteer programme using the Excellence in Volunteering Accreditation. Our Heritage Broxbourne project delivered a much-praised Exhibition in person and digitally and we have seen some amazing stories and partnerships built with residents, new volunteers, and students from Hertford Regional College.

As we embarked along the roadmap to recovery our workload in our Employability programmes has continued with Job Club, KickStart and Building Better Opportunities has maintained a successful profile of mentoring people towards the workplace. We also reflect the need for understanding mental health issues and wellbeing as a Healthy Hub.

In partnership with East Herts and Broxbourne Councils we continue to partner in digital inclusion projects, ad hoc local projects. Our hubs continue to provide spaces and opportunities to share and learn, and we now actively work with CAB in providing regular space in our hubs to deliver their face-to-face services. A recent addition is use of the Hertford Hub for banking services.

Our board continues to develop in line with our new roadmap, Beverly Johnston is using her corporate skills to ensure our financial policies and governance are fit for our growing organisation. Diana Yipp has provided leadership in marketing and hospitality whilst Steve Harvey, my Vice Chair, has led activities around growth and risk. Vikki Jacob has kept a watchful eye over our growing staff and ensured our HR functions are good. All our trustees have given freely of their time this year, bringing insight from local groups, providing skills and advice on safeguarding, Health and Safety, inclusion, and diversity alongside additional meetings to keep updated on the different regimes we were to follow.

Wormley Turnford Big Local is now in the next phase of their journey through their Community Centre. We now work 6 Big locals around the Southeast of England, plus provide some consultancy in Cumbria. As the workload has increased Michal Siewniak has taken much of the workload to free up Ian's time, coming back to the CVS from his role in WTBL.

Our grateful thanks are due to our funders and partners, East Herts Council, Broxbourne Council, Step to Skills, Hertford Regional College, Network Homes, the National Lottery Heritage Fund. We continue to work together with Ambition Broxbourne, district-wide Families First and Health and Wellbeing Partnerships and the East Herts Community Safety Partnership Board. Our thanks to our landlord Herts Community Foundation for their support and for continuing with this strong partnership.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## CHAIR'S REPORT

*FOR THE YEAR ENDED 31 MARCH 2022*

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I would like to finish by thanking Ian for his continued leadership and motivation, supported by his leadership team. Thank you to our staff for their professionalism and dedication to their work, and my board of trustees for their support, ideas, commitment, and contribution to our success this year.

The next year will be a bigger challenge as issues of the past few years will not disappear and new problems begin to hit most vulnerable. You can rest assured the Community Alliance for Broxbourne and East Herts will be there when needed!



**Jan Wing**

Chair 2021/22

Dated: 12 September 2022

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2022

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The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### Objectives and activities

The charity's objects are as follows:

- (a) to promote any charitable purposes for the benefit of the community in the local government districts of Broxbourne and East Hertfordshire and surrounding areas (hereinafter called "the area of benefit") and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness;
- (b) to promote and organise co-operation in the achievement of the above purposes and to that end to bring together in council, representatives of the voluntary organisations statutory authorities and other organisations within the area of benefit.

The policies adopted in furtherance of these objects are set out in the Community Alliance Broxbourne and East Herts Strategic Plan 2019-2022.

#### Public benefit statement

When deciding on activities and programmes, the Trustees of Community Alliance Broxbourne and East Herts (CA BEH) pay due regard to the Charity Commission's guidance on public benefit.

#### Achievements and performance

##### REPRESENTING THE SECTOR

Enabling and encouraging collaborative initiatives through building and strengthening our relationships with all stakeholders including: Local Authorities, Housing Associations, Local Business Partnerships, Voluntary Sector Infrastructure Partnerships, local and national grant givers and other Public Services such as Police/Health/College.

Supporting a more influential, informed Voluntary and Community Sector voice in the community's strategic and operational planning processes.

- 100+ virtual and face to face partnership meetings attended in 2021/22

##### TRAINING OPPORTUNITIES

Increased knowledge, confidence and skills for the Voluntary and Community Sector. During this period we have been coming out of lockdowns and restrictions, we have started to resume face to face delivery, and all of our training is now delivered as face to face or blended delivery.

- 350+ learners (across a range of courses / training / networking opportunities) aimed at voluntary and community groups in 2021/22.
- 300+ learners attended a range of community learning and employability support courses aimed at local residents.

##### PROJECT DEVELOPMENT

Providing sustainable solutions to changing needs – with face to face delivery being an integral part of our delivery.

- East Herts Community Transport
- Junior Dragons Apprentice Challenge
- Waltham Cross Community Skills Hub
- Nigel Copping Community Building
- Hertford Learning and Skills Centre
- Sele Community Hub
- Hoe Lane, Charity Garage Storage

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### PROJECT DEVELOPMENT (continued)

- Building Better Opportunities STRIVE Project
- Job-Smart Employability Project
- Waltham Cross Job Club
- Wormley and Turnford, Bountagu and Noel Park Big Local Partnerships
- Working with Network Homes and B3 Living
- Supporting Ware Southern Maltings Arts Centre
- Heritage Broxbourne Project
- Frontline multi-agency referral system across both Broxbourne and East Herts
- Project development in partnership with Stanstead Airport
- Community Help Hertfordshire shopping and prescription collection service in East Herts
- Covid-19 Information Champions
- Staying Connected - IT repurposing and Digital Inclusion Project

### FUNDING & GOVERNANCE SUPPORT

Developing and strengthening funding intelligence and skills and improving 'quality control' in the Voluntary and Community Sector and encouraging the development, growth and sustainability of small community projects.

- 25 groups directly supported in East Herts in 21-22
- 28 groups directly supported in Broxbourne in 21-22
- Fortnightly Funding Bulletin to 500 recipients

### INFORMATION FORUMS

A better informed Voluntary and Community Sector receiving information that is relevant. We resumed face-to-face events were possible during 21/22. However, as well as training opportunities we were able to provide:

- 1 AGM (50 attendees)
- 1 Mini Conference with 4 training workshops (as part of AGM)

### ACCESSIBLE E-SOLUTIONS

Increased knowledge and awareness of available Voluntary and Community Sector services and current local and national developments.

- Regularly updated website, event and training information and E-bulletin service delivered to general and thematic contact lists.
- 20 'General' E-bulletins in 21/22
- 20 Funding E-bulletins in 21/22
- Weekly / Fortnightly Covid-19 / Health and Wellbeing information bulletins

### CA BEH MEMBERSHIP for 2021/22

Membership suspended during the Pandemic – we estimate direct and indirect contact with over 250 local groups. Membership will be resumed in 2022 as part of the rebranding process.

### Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the Trustees to present a strategic report.

### Financial review

A summary of the financial results of the charity is given on page 11. At the end of the period the charity carried forward unrestricted reserves of £47,996 designated reserves of £170,000 and restricted reserves of £334,792.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### Reserves policy

It is the policy of the charity that free reserves should be maintained at a level equivalent to at least three month's core expenditure. The Trustees consider that reserves of £75,000 will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

### Change of name

The charity changed its name from Community Voluntary Services Broxbourne and East Herts to Community Alliance Broxbourne and East Herts with effect from 21st June 2022.

### Plans for the future

In addition to our core activity during 2022-23 we will:

- Launch our new business plan.
- Continue to diversify our income streams and build on current and new partnerships to help identify and meet gaps in community need.
- Review and recruit proactively to our Trustee Board and paid Staff team where necessary.
- Utilise fully the skill-set of our Trustees and paid Staff team, regardless of their core or project based responsibilities to continue development of our 'one organisation' structure.
- Review and build use and therefore income and sustainability of our hub venues.
- Establish impact measurement processes across the organisation.

### Risk management

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. During the Covid-19 Pandemic a Resilience Manual containing a Risk Management policy, crisis succession plan and risk register for the organisation was developed and adopted by the Board of Trustees.

### COVID-19

To support CA BEH through the Covid-19 period and in view of any future pandemic a number of risk assessments and enhanced equipment / materials to support staff, volunteers and beneficiaries to adapt to new and future working practices have been put in place. CA BEH continues to work closely to Government guidelines and to canvass both staff and Trustees in their implementation of Covid-19 responses.

### Structure, governance and management

The charity is constituted as a company limited by guarantee. It was incorporated by a Memorandum and Articles of Association on 7 March 2007 which was amended by special resolution dated 15 May 2007. It was registered as a charity on 27 April 2007.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Jan Wing

Stephen Harvey

Beverley Johnston

Keith Batchelor

Stephen Clarke

Andrew Cooke

Victoria Jacob

Peter Maiden

Patricia Spears

Diana Yip

(Appointed 11 October 2021)

Tony Pomfret

(Resigned 11 October 2021)

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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At the Annual General Meeting, member groups are invited to appoint someone to be put forward to act as a Trustee of CA BEH. Nominations then need to be seconded before a vote is taken among the members to elect them as a Trustee.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

An induction meeting is held with all new Trustees and a Trustee induction pack made available.

The Trustees delegate many day to day operating decisions to the Chief Officer. However all major decisions are referred to the Trustees by the Chief Officer.

#### **Statement of Trustees' responsibilities**

The Trustees, who are also the directors of Community Alliance Broxbourne and East Herts for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Auditor**

In accordance with the company's articles, a resolution proposing that Gowers Limited be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.



**Jan Wing**

Trustee

Dated: 12 September 2022

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 31 MARCH 2022*

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The Trustees, who are also the directors of Community Alliance Broxbourne and East Herts for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

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#### Opinion

We have audited the financial statements of Community Alliance Broxbourne and East Herts (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- considering the nature of the charitable sector, the charity's control environment and performance,
- results of our enquiries of management and representatives of the trustees about their own identification and assessment of irregularities;
- any matters we identified having reviewed the charity's procedures relating to identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and the internal systems established to mitigate risks related to fraud or non-compliance with laws and regulations.
- the matters considered by the engagement team, including tax, regarding where fraud might occur in the financial statements and any potential indicators of fraud.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

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As a result of the above, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in management override of controls. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override. We also obtained an understanding of the legal and regulatory framework in which the charity operates, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements in this case, specifically in this context, Charities Act 2011, Companies Act 2006, and tax legislation. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty.

#### Audit response to risks identified

Having performed the above, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations. In addition to the above, our procedures to respond to risks identified included the following:

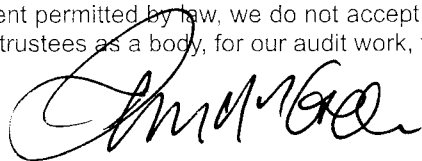
- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management and trustees, concerning actual and potential litigation and claims;
- review of minutes of trustees' meetings;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud; and
- in addressing the risk of fraud through management override of controls, reviewing the appropriateness of journal entries and other adjustments; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



David Green (Senior Statutory Auditor)  
for and on behalf of Gowers Limited

22<sup>nd</sup> September 2011

Chartered Accountants  
Statutory Auditor

The Old School House  
Bridge Road  
Hunton Bridge  
Kings Langley  
Hertfordshire  
WD4 8SZ

Gowers Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

### Current financial year

|   |       | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|---|-------|------------------------------------|----------------------------------|--------------------|--------------------|
|   | Notes |                                    |                                  |                    |                    |
| <b><u>Income from:</u></b>                                    |       |                                    |                                  |                    |                    |
| Donations and voluntary income                                | 3     | 29,435                             | -                                | 29,435             | 125,175            |
| Promotion of charitable purposes in Broxbourne and East Herts | 4     | 321,176                            | 767,058                          | 1,088,234          | 772,891            |
| Commercial activities and fundraising                         | 5     | 8,405                              | -                                | 8,405              | 17,895             |
| Investment income   | 6     | 46                                 | -                                | 46                 | 103                |
| <b>Total income</b>   |       | <b>359,062</b>                     | <b>767,058</b>                   | <b>1,126,120</b>   | <b>916,064</b>     |
| <b><u>Expenditure on:</u></b>                                 |       |                                    |                                  |                    |                    |
| Promotion of charitable purposes in Broxbourne and East Herts | 7     | 311,736                            | 676,399                          | 988,135            | 746,843            |
| <b>Net income for the year/<br/>Net movement in funds</b>     |       | <b>47,326</b>                      | <b>90,659</b>                    | <b>137,985</b>     | <b>169,221</b>     |
| Fund balances at 1 April 2021                                 |       | 170,670                            | 244,133                          | 414,803            | 245,582            |
| <b>Fund balances at 31 March 2022</b>                         |       | <b>217,996</b>                     | <b>334,792</b>                   | <b>552,788</b>     | <b>414,803</b>     |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

|   |       | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ |
|---|-------|------------------------------------|----------------------------------|--------------------|
|   | Notes |                                    |                                  |                    |
| <b><u>Income from:</u></b>                                    |       |                                    |                                  |                    |
| Donations and voluntary income                                | 3     | 119,212                            | 5,963                            | 125,175            |
| Promotion of charitable purposes in Broxbourne and East Herts | 4     | 196,558                            | 576,333                          | 772,891            |
| Commercial activities and fundraising                         | 5     | 17,895                             | -                                | 17,895             |
| Investment income   | 6     | 103                                | -                                | 103                |
| <b>Total income</b>   |       | <b>333,768</b>                     | <b>582,296</b>                   | <b>916,064</b>     |
| <b><u>Expenditure on:</u></b>                                 |       |                                    |                                  |                    |
| Promotion of charitable purposes in Broxbourne and East Herts | 7     | 238,614                            | 508,229                          | 746,843            |
| <b>Total expenditure</b>                                      |       | <b>238,614</b>                     | <b>508,229</b>                   | <b>746,843</b>     |
| <b>Net income before transfers</b>                            |       | <b>95,154</b>                      | <b>74,067</b>                    | <b>169,221</b>     |
| <b>Net income for the year/<br/>Net movement in funds</b>     |       | <b>95,154</b>                      | <b>74,067</b>                    | <b>169,221</b>     |
| Fund balances at 1 April 2020                                 |       | 75,516                             | 170,066                          | 245,582            |
| <b>Fund balances at 31 March 2021</b>                         |       | <b>170,670</b>                     | <b>244,133</b>                   | <b>414,803</b>     |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## BALANCE SHEET

AS AT 31 MARCH 2022

|   | Notes | 2022<br>£ | £       | 2021<br>£ | £       |
|---|-------|-----------|---------|-----------|---------|
| <b>Fixed assets</b>                                   |       |           |         |           |         |
| Tangible assets                                       | 11    |           | -       |           | 1,050   |
| <b>Current assets</b>                                 |       |           |         |           |         |
| Debtors   | 12    | 49,915    |         | 13,691    |         |
| Cash at bank and in hand                              |       | 599,262   |         | 424,410   |         |
|   |       | 649,177   |         | 438,101   |         |
| <b>Creditors: amounts falling due within one year</b> | 13    | (96,389)  |         | (24,348)  |         |
| Net current assets                                    |       |           | 552,788 |           | 413,753 |
| <b>Total assets less current liabilities</b>          |       |           | 552,788 |           | 414,803 |
| <b>Income funds</b>                                   |       |           |         |           |         |
| Restricted funds                                      | 15    |           | 334,792 |           | 244,133 |
| <u>Unrestricted funds</u>                             |       |           |         |           |         |
| Designated funds                                      | 16    | 170,000   |         | 170,000   |         |
| General unrestricted funds                            |       | 47,996    |         | 670       |         |
|   |       |           | 217,996 |           | 170,670 |
|   |       |           | 552,788 |           | 414,803 |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.


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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 12 September 2022

  
Jan Wing  
Trustee  
Company Registration No. 06143165

  
Beverley Johnston  
Trustee

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

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|   | Notes | 2022<br>£ | £              | 2021<br>£ | £              |
|---|-------|-----------|----------------|-----------|----------------|
| <b>Cash flows from operating activities</b>         |       |           |                |           |                |
| Cash generated from operations                      | 20    |           | 174,806        |           | 160,923        |
| <b>Investing activities</b>                         |       |           |                |           |                |
| Interest received                                   |       | 46        |                | 103       |                |
| <b>Net cash generated from investing activities</b> |       |           | 46             |           | 103            |
| <b>Net increase in cash and cash equivalents</b>    |       |           | 174,852        |           | 161,026        |
| Cash and cash equivalents at beginning of year      |       |           | 424,410        |           | 263,384        |
| <b>Cash and cash equivalents at end of year</b>     |       |           | <u>599,262</u> |           | <u>424,410</u> |

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# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

#### Charity information

Community Alliance Broxbourne and East Herts is a private company limited by guarantee incorporated in England and Wales. The registered office is Nigel Copping Community Building, Sanville Gardens, Stanstead Abbots, Ware, Hertfordshire, SG12 8GA.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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1 Accounting policies (Continued)

1.5 Expenditure

Resources expended are included in the SOFA on an accruals basis inclusive of VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                              |                   |
|------------------------------|-------------------|
| Computers & office equipment | 25% straight line |
|------------------------------|-------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

#### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.12 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 3 Donations and voluntary income

|   | Unrestricted<br>funds | Unrestricted<br>funds | Restricted<br>funds | Total          |
|---|-----------------------|-----------------------|---------------------|----------------|
|   | 2022                  | 2021                  | 2021                | 2021           |
|   | £                     | £                     | £                   | £              |
| Donations and gifts   | 4,043                 | 338                   | -                   | 338            |
| Grants for core activities and Covid-19 support                   | 25,392                | 118,814               | 5,963               | 124,777        |
| Membership fees   | -                     | 60                    | -                   | 60             |
|   | <u>29,435</u>         | <u>119,212</u>        | <u>5,963</u>        | <u>125,175</u> |
| <b>Grants receivable for core activities and Covid-19 support</b> |                       |                       |                     |                |
| Broxbourne Council  | 5,000                 | 5,000                 | -                   | 5,000          |
| East Herts Council  | 13,800                | 13,800                | -                   | 13,800         |
| Network Homes   | -                     | 20,000                | -                   | 20,000         |
| Broxbourne Council: Covid-19                                      | -                     | 37,000                | -                   | 37,000         |
| East Herts Council: Covid-19                                      | -                     | 16,811                | -                   | 16,811         |
| Hertfordshire County Council: Covid-19                            | -                     | 10,000                | -                   | 10,000         |
| Awards 4 All: Covid-19  | -                     | 10,000                | -                   | 10,000         |
| NACVA: Covid-19   | 1,500                 | 3,000                 | -                   | 3,000          |
| Hertfordshire Community Foundation: Covid-19                      | 5,000                 | -                     | -                   | -              |
| Coronavirus Job Retention Scheme grant                            | 92                    | 2,703                 | 5,963               | 8,666          |
| Other   | -                     | 500                   | -                   | 500            |
|   | <u>25,392</u>         | <u>118,814</u>        | <u>5,963</u>        | <u>124,777</u> |

In the previous financial year, the Broxbourne Council and East Herts Council COVID-19 grants were both business restriction grants. The other COVID-19 grants were for capacity building.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 4 Promotion of charitable purposes in Broxbourne and East Herts

|  | 2022<br>£        | 2021<br>£      |
|--|------------------|----------------|
| Performance related grants                       | 791,058          | 580,956        |
| Ancillary trading income                         | 297,176          | 191,935        |
|  | <u>1,088,234</u> | <u>772,891</u> |
| Analysis by fund                                 |                  |                |
| Unrestricted funds                               | 321,176          |                |
| Restricted funds                                 | 767,058          |                |
|  | <u>1,088,234</u> |                |
| <b>For the year ended 31 March 2021</b>          |                  |                |
| Unrestricted funds                               |                  | 196,558        |
| Restricted funds                                 |                  | 576,333        |
|  |                  | <u>772,891</u> |
| <b>Performance related grants</b>                |                  |                |
| Big Local Trust                                  | 356,151          | 264,406        |
| Building Better Opportunities                    | 163,835          | 158,440        |
| Heritage Lottery Fund                            | 18,180           | -              |
| Waltham Cross Allotment                          | 21,000           | -              |
| Community Transport                              | 19,295           | 22,874         |
| Southern Maltings                                | 33,501           | 22,507         |
| Food Poverty                                     | 40,000           | -              |
| Hertfordshire Adults and Family Learning Service | 3,963            | 21,836         |
| Foodbanks  | 45,500           | 17,500         |
| Job Smart  | 37,077           | 24,500         |
| Other  | 52,556           | 48,893         |
|  | <u>791,058</u>   | <u>580,956</u> |

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 5 Commercial activities and fundraising

|                     | Unrestricted<br>funds | Unrestricted<br>funds |
|---------------------|-----------------------|-----------------------|
|                     | 2022                  | 2021                  |
|                     | £                     | £                     |
| Other Earned Income | 8,405                 | 17,895                |

### 6 Investment income

|                     | Unrestricted<br>funds | Unrestricted<br>funds |
|---------------------|-----------------------|-----------------------|
|                     | 2022                  | 2021                  |
|                     | £                     | £                     |
| Interest receivable | 46                    | 103                   |

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 7 Promotion of charitable purposes in Broxbourne and East Herts

|   | 2022           | 2021           |
|---|----------------|----------------|
|   | £              | £              |
| Staff costs                             | 592,036        | 458,614        |
| Depreciation and impairment             | 1,050          | 1,050          |
| Training and information costs          | 2,883          | 1,020          |
| Direct project costs                    | 264,616        | 180,649        |
| Premises costs                          | 91,910         | 88,300         |
| Insurance                               | 1,600          | 1,200          |
| Office costs                            | 10,858         | 6,114          |
| Computer costs                          | 2,436          | 2,127          |
| Repairs and maintenance                 | 2,127          | 1,746          |
| Travel and subsistence costs            | 97             | -              |
| General expenses                        | -              | 53             |
| Professional costs                      | 15,522         | 3,834          |
| Governance costs                        | 3,000          | 2,136          |
|   | <u>988,135</u> | <u>746,843</u> |
| <b>Analysis by fund</b>                 |                |                |
| Unrestricted funds                      | 311,736        |                |
| Restricted funds                        | 676,399        |                |
|   | <u>988,135</u> |                |
| <b>For the year ended 31 March 2021</b> |                |                |
| Unrestricted funds                      |                | 238,614        |
| Restricted funds                        |                | 508,229        |
|   |                | <u>746,843</u> |

Governance costs comprise of audit fees (2021: independent examiners costs).

#### 8 Trustees

During the year £360 was paid to KDKC Management Ventures Limited in respect of support services provided to Junior Dragons Apprentice by Diana Yip, who became a trustee of the charitable company during the year. KDKC Management Ventures Limited is a company owned by the spouse of Diana Yip. No other amounts were paid to trustees during the year.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

|                 | 2022<br>Number | 2021<br>Number |
|-----------------|----------------|----------------|
| Core activities | 32             | 24             |

#### Employment costs

|                       | 2022<br>£      | 2021<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 539,440        | 416,339        |
| Social security costs | 36,394         | 28,562         |
| Other pension costs   | 16,202         | 13,713         |
|                       | <u>592,036</u> | <u>458,614</u> |

The number of employees whose annual remuneration was £60,000 or more were:

|                   | 2022<br>Number | 2021<br>Number |
|-------------------|----------------|----------------|
| £60,001 - £65,000 | 1              | -              |

Contributions totalling £6,518 were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

### 10 Transfers

Transfers represent fund transfers from unrestricted funds to restricted funds.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

|    |  |                   |                                   |
|----|--|-------------------|-----------------------------------|
| 11 | Tangible fixed assets                          |                   | Computers & office equipment<br>£ |
|    | <b>Cost</b>                                    |                   |                                   |
|    | At 1 April 2021                                |                   | 4,200                             |
|    | At 31 March 2022                               |                   | <u>4,200</u>                      |
|    | <b>Depreciation and impairment</b>             |                   |                                   |
|    | At 1 April 2021                                |                   | 3,150                             |
|    | Depreciation charged in the year               |                   | 1,050                             |
|    | At 31 March 2022                               |                   | <u>4,200</u>                      |
|    | <b>Carrying amount</b>                         |                   |                                   |
|    | At 31 March 2021                               |                   | <u>1,050</u>                      |
|    |  |                   | <u>          </u>                 |
| 12 | Debtors  |                   |                                   |
|    |  | <b>2022</b>       | <b>2021</b>                       |
|    |  | £                 | £                                 |
|    | <b>Amounts falling due within one year:</b>    |                   |                                   |
|    | Trade debtors                                  | 29,511            | 4,631                             |
|    | Prepayments and accrued income                 | 20,404            | 9,060                             |
|    |  | <u>49,915</u>     | <u>13,691</u>                     |
|    |  | <u>          </u> | <u>          </u>                 |
| 13 | Creditors: amounts falling due within one year |                   |                                   |
|    |  | <b>2022</b>       | <b>2021</b>                       |
|    |  | £                 | £                                 |
|    |  | <b>Notes</b>      |                                   |
|    | Other taxation and social security             | 12,219            | 9,051                             |
|    | Deferred income                                | 14 30,333         | -                                 |
|    | Trade creditors                                | 33,183            | -                                 |
|    | Other creditors                                | 1,264             | -                                 |
|    | Accruals                                       | 19,390            | 15,297                            |
|    |  | <u>96,389</u>     | <u>24,348</u>                     |
|    |  | <u>          </u> | <u>          </u>                 |
| 14 | Deferred income                                |                   |                                   |
|    |  | <b>2022</b>       | <b>2021</b>                       |
|    |  | £                 | £                                 |
|    | Other deferred income                          | 30,333            | -                                 |
|    |  | <u>          </u> | <u>          </u>                 |

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 14 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

|                                     | 2022   | 2021     |
|-------------------------------------|--------|----------|
|                                     | £      | £        |
| Deferred income is included within: |        |          |
| Current liabilities                 | 30,333 | -        |
| Movements in the year:              |        |          |
| Deferred income at 1 April 2021     | -      | 77,474   |
| Released from previous periods      | -      | (77,474) |
| Resources deferred in the year      | 30,333 | -        |
| Deferred income at 31 March 2022    | 30,333 | -        |

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

|                                      | Movement in funds               |                            | Movement in funds          |                                 | Movement in funds          |                            | Movement in funds                |  |
|--------------------------------------|---------------------------------|----------------------------|----------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|--|
|                                      | Balance at<br>1 April 2020<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at<br>1 April 2021<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at<br>31 March 2022<br>£ |  |
| Big Local Trust - Wormley & Turnford | 100,905                         | 96,000                     | (103,609)                  | 93,296                          | 171,278                    | (140,301)                  | 124,273                          |  |
| Covid Information Champions          | -                               | 10,000                     | (343)                      | 9,657                           | -                          | (9,657)                    | -                                |  |
| Foodbanks                            | -                               | 17,500                     | (12,194)                   | 5,306                           | 45,500                     | (4,453)                    | 46,353                           |  |
| Building Better Opportunities        | -                               | 161,161                    | (160,740)                  | 421                             | 163,835                    | (164,256)                  | -                                |  |
| Community Transport                  | -                               | 25,465                     | (22,701)                   | 2,764                           | 19,295                     | (20,296)                   | 1,763                            |  |
| Big Local Trust - Bountagu           | 33,641                          | 154,490                    | (119,326)                  | 68,805                          | 42,039                     | (100,891)                  | 9,953                            |  |
| Job Smart                            | -                               | 27,873                     | (18,185)                   | 9,688                           | 37,077                     | (22,702)                   | 24,063                           |  |
| Heritage Lottery Fund                | 33,020                          | -                          | (20,500)                   | 12,520                          | 18,180                     | (22,623)                   | 8,077                            |  |
| Big Local Trust - Chinbrook          | -                               | -                          | -                          | -                               | 89,009                     | (60,058)                   | 28,951                           |  |
| Ware Trinity                         | 2,500                           | -                          | (2,500)                    | -                               | -                          | -                          | -                                |  |
| HAFLS Community Learning             | -                               | 21,836                     | (9,498)                    | 12,338                          | 3,963                      | (12,870)                   | 3,431                            |  |
| Fuel Poverty                         | -                               | -                          | -                          | -                               | 40,000                     | (10,500)                   | 29,500                           |  |
| Kickstart                            | -                               | -                          | -                          | -                               | 11,336                     | (11,336)                   | -                                |  |
| Noel Park Big Local Project          | -                               | 13,917                     | (13,855)                   | 62                              | 54,347                     | (54,336)                   | 73                               |  |
| Southern Maltings                    | -                               | 22,507                     | (5,125)                    | 17,382                          | 33,501                     | (17,211)                   | 33,672                           |  |
| Waltham Cross Allotment              | -                               | -                          | -                          | -                               | 21,000                     | -                          | 21,000                           |  |
| Volunteering Programme               | -                               | 9,000                      | -                          | 9,000                           | 4,927                      | (13,927)                   | -                                |  |
| Workforce Development Grant          | -                               | 1,400                      | -                          | 1,400                           | -                          | -                          | 1,400                            |  |
| Other                                | -                               | 21,147                     | (19,653)                   | 1,494                           | 11,771                     | (10,982)                   | 2,283                            |  |
|                                      | 170,066                         | 582,296                    | (508,229)                  | 244,133                         | 767,058                    | (676,399)                  | 334,792                          |  |

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 15 Restricted funds

(Continued)

Big Local Trust is part of a wider initiative run by the local trust providing neighbourhoods with financial support to undertake projects which benefit their area. The CVS is the "Trusted Local Organisation" for the Wormley & Turnford Big Local project, the Bountagu Big Local project and the Chinbrook Big Local project and as such holds the funds for the projects.

Covid Information Champions is a partnership project funded by Community Development Action - Hertfordshire to communicate to local residents the importance of vaccination and Covid safe messages.

Foodbanks represents a series of grants from Public Health England to fund foodbank provision in East Hertfordshire.

Building Better Opportunities is a project to tackle poverty and promote social inclusion by tackling barriers into employment through mentoring.

Community Transport is a project to provide transport for the community.

Job Smart is an employability project aimed at light touch support for unemployed residents of Broxbourne and East Hertfordshire.

Heritage Lottery Fund is a project profiling and celebrating the voluntary sector in Broxbourne over the last 50 years through an exhibition and website to be developed over the 2020/21 financial year. The project has several partners including Broxbourne Council and Hertford Regional College.

Ware Trinity is ongoing support for local initiatives in the Ware Trinity ward from CVSBEH Community Engagement staff.

HAFLS Community Learning is CVSBEH delivery of short non-accredited courses and workshops for local residents through an annual contract with HAFLS. The contract for 2019/20 was for approximately 200 unique learners.

Fuel poverty is a project working with East Herts Council to provide grants to local residents that are referred to us as requiring financial support to meet rising fuel costs.

Kickstart is funding from the government's KickStart scheme to provide financial support towards the employment of young people 16-24 for a period of 6 months. We employed two members of staff through this scheme.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 15 Restricted funds

(Continued)

Noel Park Big Local Project is providing support and administration to the project.

Southern Maltings is providing support and administration to the project.

Waltham Cross Allotment is a Community Allotment project linked to the Healthy Hub based in Waltham Cross.

Volunteering Programme is towards employing a Volunteer Coordinator.

Workforce Development Grant is a grant from Hertfordshire Community Foundation for training CVS employees and volunteers.

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

|                               | Balance at<br>1 April 2020 | Transfers     | Movement<br>in funds       |                       | Balance at<br>31 March 2022 |
|-------------------------------|----------------------------|---------------|----------------------------|-----------------------|-----------------------------|
|                               |                            |               | Balance at<br>1 April 2021 | Incoming<br>resources |                             |
|                               | £                          | £             | £                          | £                     | £                           |
| Contingency Fund              | 50,000                     | 25,000        | 75,000                     | -                     | 75,000                      |
| Business Development Fund     | 19,000                     | 16,000        | 35,000                     | -                     | 35,000                      |
| Future Sustainability Reserve | 6,000                      | 54,000        | 60,000                     | -                     | 60,000                      |
|                               | <u>75,000</u>              | <u>95,000</u> | <u>170,000</u>             | <u>-</u>              | <u>170,000</u>              |

The Contingency Fund has been established to set aside an amount equal to three months running costs to cover temporary shortfalls in funding.

The Business Development Fund has been established to build capacity and put into action the business plan.

Future Sustainability Reserve - The Trustees have a concern that once the COVID-19 pandemic is over, it will become increasingly more challenging to generate income to obtain funding in the future. The Future Sustainability Reserve has been created as a buffer for future funding shortfalls.

### 17 Analysis of net assets between funds

|  | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31<br>March 2022 are<br>represented by: |                                    |                                  |                    |                                    |                                  |                    |
| Tangible assets  | -                                  | -                                | -                  | 1,050                              | -                                | 1,050              |
| Current assets/<br>(liabilities)                         | 217,996                            | 334,792                          | 552,788            | 169,620                            | 244,133                          | 413,753            |
|  | <u>217,996</u>                     | <u>334,792</u>                   | <u>552,788</u>     | <u>170,670</u>                     | <u>244,133</u>                   | <u>414,803</u>     |

# COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 18 Operating lease commitments

The charity has an operating lease commitment in respect of premises at the Nigel Copping Community Building. The lease is due to expire on 31 March 2024 and the annual rent is increasing incrementally from £11,000 in 2019/20 to £17,000 in 2023/24.

The charity has an operating lease commitment in respect of the Waltham Cross Community Skills Hub premises at 59 High Street, Waltham Cross. The current lease is due to expire on 30 November 2022, the rent is at a cost of £24,000 including VAT per annum plus a service charge of approximately £12,000 including VAT per annum.

The charity has a lease for 67 Fore Street, Hertford. The current lease is due to expire on 25 June 2022, the rent is at a cost of £24,000 per annum (no VAT).

### 19 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

| 20 Cash generated from operations                                 | 2022<br>£      | 2021<br>£      |
|---|----------------|----------------|
| Surplus for the year  | 137,985        | 169,221        |
| Adjustments for:  |                |                |
| Investment income recognised in statement of financial activities | (46)           | (103)          |
| Depreciation and impairment of tangible fixed assets              | 1,050          | 1,050          |
| Movements in working capital:                                     |                |                |
| (Increase)/decrease in debtors                                    | (36,224)       | 55,808         |
| Increase in creditors   | 41,708         | 12,421         |
| Increase/(decrease) in deferred income                            | 30,333         | (77,474)       |
| <b>Cash generated from operations</b>                             | <b>174,806</b> | <b>160,923</b> |

### 21 Analysis of changes in net funds

The charity had no debt during the year.

**Community Alliance Broxbourne and East Herts**

England & Wales - Charity number 1118986

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# Accounts

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Charity Registration No. 1118986

Company Registration No. 06143165 (England and Wales)

**COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST  
HERTS**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |   |
|-----------------------------|---|
| <b>Trustees</b>             | Jan Wing (Chair)<br>Tony Pomfret (Treasurer)<br>Keith Batchelor<br>Peter Maiden<br>Patricia Spears<br>Beverley Johnston<br>Stephen Clarke<br>Victoria Jacob<br>Andrew Cooke<br>Stephen Harvey |
| <b>Secretary</b>            | Ian Richardson  |
| <b>Charity number</b>       | 1118986   |
| <b>Company number</b>       | 06143165  |
| <b>Principal address</b>    | Nigel Copping Community Building<br>Sanville Gardens<br>Stanstead Abbots<br>Ware<br>Hertfordshire<br>SG12 8GA   |
| <b>Registered office</b>    | Nigel Copping Community Building<br>Sanville Gardens<br>Stanstead Abbots<br>Ware<br>Hertfordshire<br>SG12 8GA   |
| <b>Independent examiner</b> | Gary Howard FCA<br>Howard Wilson Chartered Accountants<br>36 Crown Rise<br>Watford<br>Hertfordshire<br>WD25 0NE   |
| <b>Bankers</b>              | HSBC<br>81 Turners Hill<br>Cheshunt<br>Hertfordshire<br>EN8 9BA   |
| <b>Solicitors</b>           | Longmores Solicitors<br>24 Castle Street<br>Hertford<br>Hertfordshire<br>SG14 1HP   |

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# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

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# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## CHAIR'S REPORT

*FOR THE YEAR ENDED 31 MARCH 2021*

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The CVS this year have excelled in stepping up to the challenges faced by our communities and local organisations. In Partnership with 'Community Help Hertfordshire' we have played a significant part in our area through our small team of community drivers assisted by core staff, who did sterling work assisting with shopping, medical trips, and delivery of essential supplies during the Pandemic. We also continued to support the many clients of our Building Better Opportunities project in different ways when in-person meetings were not possible and delivered our training offers online on topics from dealing with Covid risks, reopening Community Buildings, IT skills and many wellbeing programmes.

We recognise the value that volunteers bring to our organisation and to ensure we reflect this we welcomed Claudia Bird's return to the CVS to oversee the co-ordination of our volunteer programme and developing 'Investing in Volunteering' Accreditation.

As we embarked along the roadmap to recovery our workload in our employability programmes has increased with the introduction of our Job Smart Programme as well as continuing to deliver Job Clubs and Building Better Opportunities. We have embraced the Governments Kick-Start programme and offered employment opportunities within our team to 2 young local residents.

Our Heritage Broxbourne project was paused for 12 months but is now very much on track and we are seeing some amazing stories and partnerships built with residents, new volunteers, and students from Hertford Regional College.

We continue to partner in digital inclusion projects including the 'Staying Connected' scheme where we help to re-purpose used IT equipment where it is most needed. Our Hubs continue to provide spaces and opportunities to share and learn, and we now actively Partner with East Herts CAB in providing regular space in our hubs to deliver their face-to-face services. We also plan to restart the Junior Dragon Challenge in East Herts Primary Schools in the autumn.

Our business planning process stalled for a while but is now on track and we are working on an adventurous plan as we absorb the additional workload and demands for our services. Many thanks to our Business Planning Steering group led by Steve Clarke and my Vice Chairman, Steve Harvey for driving this forward. The board and our staff are scoping the new plan which we will report on at our Annual Meeting.

All our Trustees have given freely of their time this year, special thanks to Vicki Jacob who has helped us navigate the difficulties of Furlough and an quickly growing staff team now numbering 30 employees. All the Board embraced the extra responsibilities of attending additional meetings to keep updated on the different regimes we were to follow during the lock down periods.

Our succession planning has continued as we review our trustees and our resilience. At this stage I report that Tony Pomfret, our Treasurer for many years, will be stepping down from his role and will be succeeded by Beverly Johnston. Tony has given many years of service to us, and we will miss his accountant's eye on our finances. We also welcome Diana Yip to our board with a background in marketing and hospitality.

Our work with Wormley and Turnford Big Local has continued and we congratulate them on the handover of their much-needed Community Centre. We are now working with two other Big Locals and in discussion with others.

Our grateful thanks are due to our funders and partners this year, East Herts Council, Broxbourne Council, Hertfordshire County Council, HAFLS (now known as 'Step 4 Skills'), Stanstead Airport, Co-op Community Fund, Hertford Regional College, Network Homes, B3 Living, DWP, Hertfordshire Community Foundation and the National Lottery Heritage Fund, as well as Awards 4 All. We continue to work together with Ambition Broxbourne, district-wide Health and Wellbeing Partnerships and the East Herts Community Safety Partnership Board. Our thanks to our landlord Herts Community Foundation for their support and for continuing with this strong partnership.

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## CHAIR'S REPORT

*FOR THE YEAR ENDED 31 MARCH 2021*

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I would like to finish by thanking Ian for his continued leadership and motivation, his leadership team and all our staff for their professionalism and dedication to their work, and my board of trustees for their support, ideas, commitment, and contribution to our success this year.

In our quest to develop fresh, efficient, and effective activities that benefit our local community bring new learning and different challenges for ourselves and our partners. I am grateful that we have the right partners to make this happen and bring benefit to us all. I look forward to working with you all in the coming year!



Jan Wing

*CVSBEH Chair 2020-2021*

Dated: 27 September 2021

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 MARCH 2021*

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The Trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Objectives and activities**

The charity's objects are as follows:

- (a) to promote any charitable purposes for the benefit of the community in the local government districts of Broxbourne and East Hertfordshire and surrounding areas (hereinafter called "the area of benefit") and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness;
- (b) to promote and organise co-operation in the achievement of the above purposes and to that end to bring together in council, representatives of the voluntary organisations statutory authorities and other organisations within the area of benefit.

The policies adopted in furtherance of these objects are set out in the CVSBEH Strategic Plan 2019-2022.

### **Public benefit statement**

When deciding on activities and programmes, the Trustees of Community Voluntary Services Broxbourne and East Herts (CVSBEH) pay due regard to the Charity Commission's guidance on public benefit.

### **Achievements and performance**

#### **REPRESENTING THE SECTOR**

Enabling and encouraging collaborative initiatives through building and strengthening our relationships with all stakeholders including: Local Authorities, Housing Associations, Local Business Partnerships, Voluntary Sector Infrastructure Partnerships, local and national grant givers and other Public Services such as Police/Health/College.

Supporting a more influential, informed VCS voice in the community's strategic and operational planning processes.

- 100+ (mainly virtual) partnership meetings attended in 2020/21

#### **TRAINING OPPORTUNITIES**

Increased knowledge, confidence and skills for the VCS. As a result of the COVID-19 Pandemic, and subsequent Lockdowns, we have been extremely restricted in our face to face delivery. However, our on-line learning provision has greatly increased as a result.

- 300+ learners (across 9 courses) aimed at voluntary and community groups in 2020/21.
- 200+ learners attended a range of community learning and employability support courses aimed at local residents.

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### PROJECT DEVELOPMENT

Providing sustainable solutions to changing needs.

- East Herts Community Transport
- Junior Dragons Apprentice Challenge
- Waltham Cross Community Skills Hub
- Nigel Copping Community Building
- Hertford Learning and Skills Centre
- Tudor Square Hub
- Sele Community Hub
- Hoe Lane, Charity Garage Storage
- Building Better Opportunities STRIVE Project
- Job-Smart Employability Project
- Waltham Cross Job Club
- Wormley and Turnford, Bountagu and Noel Park Big Local Partnerships
- Working with Network Homes
- Supporting Ware Southern Maltings Arts Centre
- Heritage Broxbourne Project
- Frontline multi-agency referral system
- Project development in partnership with Stanstead Airport
- Covid-19 Information Champions
- Covid-19 shopping and prescription collection service
- Staying Connected - IT repurposing

### FUNDING & GOVERNANCE SUPPORT

Developing and strengthening funding intelligence and skills and improving 'quality control' in the VCS and encouraging the development, growth and sustainability of small community projects.

- 22 groups directly supported in East Herts in 20-21
- 25 groups directly supported in Broxbourne in 20-21
- Fortnightly Funding Bulletin to 300 recipients

### INFORMATION FORUMS

A better informed VCS receiving information that is relevant. The Covid-19 Pandemic meant that no face-to-face events were possible during 20-21. However, as well as training opportunities we were able to provide:

- 1 "Virtual" AGM (70 attendees)
- 1 Mini Conference with 4 training workshops (as part of AGM)

### ACCESSIBLE E-SOLUTIONS

Increased knowledge and awareness of available CVS services and current local and national developments.

- Regularly updated website, event and training information and E-bulletin service delivered to general and thematic contact lists.
- 20 'General' E-bulletins in 20-21
- 20 Funding E-bulletins in 20-21
- Weekly Covid-19 information bulletins

### CVS MEMBERSHIP for 2020/21

Membership suspended during Pandemic – we estimate direct and indirect contact with 250 local groups.

### Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the Trustees to present a strategic report.

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### Financial review

A summary of the financial results of the charity is given on page 9. At the end of the period the charity carried forward unrestricted reserves of £12,018 designated reserves of £170,000 and restricted reserves of £245,574.

### Reserves policy

It is the policy of the charity that free reserves should be maintained at a level equivalent to at least three month's core expenditure. The Trustees consider that reserves of £75,000 will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

### Plans for the future

In addition to our core activity during 2021-22 we will:

- Proactively develop our current business plan.
- Continue to diversify our income streams and build on current and new partnerships to help identify and meet gaps in community need.
- Review and recruit proactively to our Trustee Board and paid Staff team where necessary.
- Utilise fully the skill-set of our Trustees and paid Staff team, regardless of their core or project based responsibilities to continue development of our 'one organisation' structure.
- Build use and therefore income and sustainability of our hub venues.
- Establish impact measurement processes across the organisation.

### Risk management

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. During the Covid-19 Pandemic a Resilience Manual containing a Risk Management policy, crisis succession plan and risk register for the organisation was developed and adopted by the Board of Trustees.

### COVID-19

To support CVSBEH through this difficult period a number of risk assessments and enhanced equipment / materials to support staff, volunteers and beneficiaries to adapt to new and future working practices have been put in place. CVSBEH continue to work closely to Government guidelines and to canvass both staff and Trustees in their implementation of Covid-19 responses.

### Structure, governance and management

The charity is constituted as a company limited by guarantee. It was incorporated by a Memorandum and Articles of Association on 7 March 2007 which was amended by special resolution dated 15 May 2007. It was registered as a charity on 27 April 2007.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Jan Wing  
Tony Pomfret  
Keith Batchelor  
Peter Maiden  
Patricia Spears  
Beverley Johnston  
Stephen Clarke  
Victoria Jacob  
Andrew Cooke  
Stephen Harvey

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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At the Annual General Meeting, member groups are invited to appoint someone to be put forward to act as a Trustee of the CVS. Nominations then need to be seconded before a vote is taken among the members to elect them as a Trustee.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

An induction meeting is held with all new Trustees and a Trustee induction pack made available.

The Trustees delegate many day to day operating decisions to the Chief Officer. However all major decisions are referred to the Trustees by the Chief Officer.

### **Statement of Trustees' responsibilities**

The Trustees, who are also the directors of Community Voluntary Services Broxbourne and East Herts for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

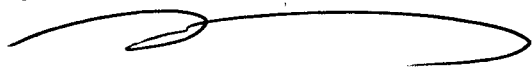
Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.



**Jan Wing**

Trustee

Dated: 27 September 2021

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 31 MARCH 2021*

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The Trustees, who are also the directors of Community Voluntary Services Broxbourne and East Herts for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

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I report to the Trustees on my examination of the financial statements of Community Voluntary Services Broxbourne and East Herts (the charity) for the year ended 31 March 2021.

#### Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). 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.

#### Independent examiner's statement

Since the charity'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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 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.



Gary Howard FCA

Howard Wilson Chartered Accountants  
36 Crown Rise  
Watford  
Hertfordshire  
WD25 0NE

Dated: 27 September 2021

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

### Current financial year

|   | Notes | Unrestricted funds<br>2021<br>£ | Restricted funds<br>2021<br>£ | Total<br>2021<br>£    | Total<br>2020<br>£    |
|---|-------|---------------------------------|-------------------------------|-----------------------|-----------------------|
| <b><u>Income from:</u></b>                                    |       |                                 |                               |                       |                       |
| Donations and voluntary income                                | 3     | 119,212                         | 5,963                         | 125,175               | 41,883                |
| Promotion of charitable purposes in Broxbourne and East Herts | 4     | 196,558                         | 576,333                       | 772,891               | 714,784               |
| Commercial activities and fundraising                         | 5     | 17,895                          | -                             | 17,895                | 20,315                |
| Investment income   | 6     | 103                             | -                             | 103                   | 237                   |
| <b>Total income</b>   |       | <u>333,768</u>                  | <u>582,296</u>                | <u>916,064</u>        | <u>777,219</u>        |
| <b><u>Expenditure on:</u></b>                                 |       |                                 |                               |                       |                       |
| Promotion of charitable purposes in Broxbourne and East Herts | 7     | <u>238,614</u>                  | <u>508,229</u>                | <u>746,843</u>        | <u>683,339</u>        |
| <b>Net income for the year/<br/>Net movement in funds</b>     |       | 95,154                          | 74,067                        | 169,221               | 93,880                |
| Fund balances at 1 April 2020                                 |       | <u>75,516</u>                   | <u>170,066</u>                | <u>245,582</u>        | <u>151,702</u>        |
| <b>Fund balances at 31 March 2021</b>                         |       | <u><u>170,670</u></u>           | <u><u>244,133</u></u>         | <u><u>414,803</u></u> | <u><u>245,582</u></u> |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

|   | Notes | Unrestricted funds<br>2020<br>£ | Restricted funds<br>2020<br>£ | Total<br>2020<br>£ |
|---|-------|---------------------------------|-------------------------------|--------------------|
| <b>Income from:</b>   |       |                                 |                               |                    |
| Donations and voluntary income                                | 3     | 41,883                          | -                             | 41,883             |
| Promotion of charitable purposes in Broxbourne and East Herts | 4     | 202,625                         | 512,159                       | 714,784            |
| Commercial activities and fundraising                         | 5     | 20,315                          | -                             | 20,315             |
| Investment income   | 6     | 237                             | -                             | 237                |
| <b>Total income</b>   |       | <b>265,060</b>                  | <b>512,159</b>                | <b>777,219</b>     |
| <b>Expenditure on:</b>  |       |                                 |                               |                    |
| Promotion of charitable purposes in Broxbourne and East Herts | 7     | 263,233                         | 420,106                       | 683,339            |
| <b>Total expenditure</b>                                      |       | <b>263,233</b>                  | <b>420,106</b>                | <b>683,339</b>     |
| <b>Net income before transfers</b>                            |       | <b>1,827</b>                    | <b>92,053</b>                 | <b>93,880</b>      |
| Gross transfers between funds                                 | 10    | (790)                           | 790                           | -                  |
| <b>Net income for the year/<br/>Net movement in funds</b>     |       | <b>1,037</b>                    | <b>92,843</b>                 | <b>93,880</b>      |
| Fund balances at 1 April 2019                                 |       | 74,479                          | 77,223                        | 151,702            |
| <b>Fund balances at 31 March 2020</b>                         |       | <b>75,516</b>                   | <b>170,066</b>                | <b>245,582</b>     |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## BALANCE SHEET

AS AT 31 MARCH 2021

|   | Notes | 2021            |                | 2020            |                |
|---|-------|-----------------|----------------|-----------------|----------------|
|   |       | £               | £              | £               | £              |
| <b>Fixed assets</b>                                   |       |                 |                |                 |                |
| Tangible assets                                       | 11    |                 | 1,050          |                 | 2,100          |
| <b>Current assets</b>                                 |       |                 |                |                 |                |
| Debtors   | 12    | 13,691          |                | 69,499          |                |
| Cash at bank and in hand                              |       | 424,410         |                | 263,384         |                |
|   |       | <u>438,101</u>  |                | <u>332,883</u>  |                |
| <b>Creditors: amounts falling due within one year</b> | 13    | <u>(24,348)</u> |                | <u>(89,401)</u> |                |
| Net current assets                                    |       |                 | 413,753        |                 | 243,482        |
| <b>Total assets less current liabilities</b>          |       |                 | <u>414,803</u> |                 | <u>245,582</u> |
| <b>Income funds</b>                                   |       |                 |                |                 |                |
| Restricted funds                                      | 15    |                 | 244,133        |                 | 170,066        |
| <u>Unrestricted funds</u>                             |       |                 |                |                 |                |
| Designated funds                                      | 16    | 170,000         |                | 75,000          |                |
| General unrestricted funds                            |       | 670             |                | 516             |                |
|   |       | <u>170,670</u>  |                | <u>75,516</u>   |                |
|   |       |                 | <u>414,803</u> |                 | <u>245,582</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27 September 2021

Jan Wing  
Trustee

Company Registration No. 06143165

Tony Pomfret  
Trustee

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021

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|   | Notes | 2021<br>£ | £       | 2020<br>£ | £       |
|---|-------|-----------|---------|-----------|---------|
| <b>Cash flows from operating activities</b>         |       |           |         |           |         |
| Cash generated from operations                      | 20    |           | 160,923 |           | 138,629 |
| <b>Investing activities</b>                         |       |           |         |           |         |
| Interest received                                   |       | 103       |         | 237       |         |
| <b>Net cash generated from investing activities</b> |       |           | 103     |           | 237     |
| <b>Net increase in cash and cash equivalents</b>    |       |           | 161,026 |           | 138,866 |
| Cash and cash equivalents at beginning of year      |       |           | 263,384 |           | 124,518 |
| <b>Cash and cash equivalents at end of year</b>     |       |           | 424,410 |           | 263,384 |

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# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2021*

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### 1 Accounting policies

#### Charity information

Community Voluntary Services Broxbourne and East Herts is a private company limited by guarantee incorporated in England and Wales. The registered office is Nigel Copping Community Building, Sanville Gardens, Stanstead Abbots, Ware, Hertfordshire, SG12 8GA.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, despite the ongoing and potential effects of COVID-19, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to adopt the going concern basis of accounting in preparing the financial statements and no adjustments to the results or the carrying values declared in these financial statements are required, and none have been made.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Resources expended are included in the SOFA on an accruals basis inclusive of VAT.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                              |                   |
|------------------------------|-------------------|
| Computers & office equipment | 25% straight line |
|------------------------------|-------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

(Continued)

#### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.12 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 3 Donations and voluntary income

|   | Unrestricted<br>funds | Restricted<br>funds | Total          | Unrestricted<br>funds |
|---|-----------------------|---------------------|----------------|-----------------------|
|   | 2021                  | 2021                | 2021           | 2020                  |
|   | £                     | £                   | £              | £                     |
| Donations and gifts   | 338                   | -                   | 338            | 100                   |
| Grants for core activities and Covid-19 support                   | 118,814               | 5,963               | 124,777        | 40,453                |
| Membership fees   | 60                    | -                   | 60             | 1,330                 |
|   | <u>119,212</u>        | <u>5,963</u>        | <u>125,175</u> | <u>41,883</u>         |
| <b>Grants receivable for core activities and Covid-19 support</b> |                       |                     |                |                       |
| Broxbourne Council  | 5,000                 | -                   | 5,000          | 5,000                 |
| East Herts Council  | 13,800                | -                   | 13,800         | 15,453                |
| Network Homes   | 20,000                | -                   | 20,000         | 20,000                |
| Broxbourne Council: Covid-19                                      | 37,000                | -                   | 37,000         | -                     |
| East Herts Council: Covid-19                                      | 16,811                | -                   | 16,811         | -                     |
| Hertfordshire County Council: Covid-19                            | 10,000                | -                   | 10,000         | -                     |
| Awards 4 All: : Covid-19  | 10,000                | -                   | 10,000         | -                     |
| NACVA: Covid-19   | 3,000                 | -                   | 3,000          | -                     |
| Groundwork UK: Covid-19   | 500                   | -                   | 500            | -                     |
| Coronavirus Job Retention Scheme grant                            | 2,703                 | 5,963               | 8,666          | -                     |
|   | <u>118,814</u>        | <u>5,963</u>        | <u>124,777</u> | <u>40,453</u>         |

The Broxbourne Council and East Herts Council COVID-19 grants were both business restriction grants. The other COVID-19 grants were for capacity building.

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 4 Promotion of charitable purposes in Broxbourne and East Herts

|  | 2021<br>£      | 2020<br>£      |
|--|----------------|----------------|
| Performance related grants                       | 580,956        | 526,459        |
| Ancillary trading income                         | 191,935        | 188,325        |
|  | <u>772,891</u> | <u>714,784</u> |
| Analysis by fund                                 |                |                |
| Unrestricted funds                               | 196,558        |                |
| Restricted funds                                 | 576,333        |                |
|  | <u>772,891</u> |                |
| <b>For the year ended 31 March 2020</b>          |                |                |
| Unrestricted funds                               |                | 202,625        |
| Restricted funds                                 |                | 512,159        |
|  |                | <u>714,784</u> |
| <b>Performance related grants</b>                |                |                |
| Dragon's Apprentice                              | 4,000          | 14,300         |
| Big Local Trust                                  | 264,406        | 257,669        |
| Heritage Lottery Fund                            | -              | 33,350         |
| Building Better Opportunities                    | 158,440        | 179,616        |
| Community Transport                              | 22,874         | 22,584         |
| Southern Maltings                                | 22,507         | -              |
| Covid Information Champions                      | 10,000         | -              |
| Hertfordshire Adults and Family Learning Service | 21,836         | 13,432         |
| Foodbanks  | 17,500         | -              |
| Job Smart  | 24,500         | -              |
| Other  | 34,893         | 5,508          |
|  | <u>580,956</u> | <u>526,459</u> |

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 5 Commercial activities and fundraising

|                     | Unrestricted<br>funds | Unrestricted<br>funds |
|---------------------|-----------------------|-----------------------|
|                     | 2021                  | 2020                  |
|                     | £                     | £                     |
| Other Earned Income | 17,895                | 20,315                |
|                     | <u>17,895</u>         | <u>20,315</u>         |

### 6 Investment income

|                     | Unrestricted<br>funds | Unrestricted<br>funds |
|---------------------|-----------------------|-----------------------|
|                     | 2021                  | 2020                  |
|                     | £                     | £                     |
| Interest receivable | 103                   | 237                   |
|                     | <u>103</u>            | <u>237</u>            |

### 7 Promotion of charitable purposes in Broxbourne and East Herts

|                                | 2021           | 2020           |
|--------------------------------|----------------|----------------|
|                                | £              | £              |
| Staff costs                    | 458,614        | 421,928        |
| Depreciation and impairment    | 1,050          | 1,050          |
| Training and information costs | 1,020          | 2,921          |
| Direct project costs           | 225,933        | 177,415        |
| Premises costs                 | 43,016         | 58,949         |
| Insurance                      | 1,200          | 778            |
| Office costs                   | 6,114          | 10,168         |
| Computer costs                 | 2,127          | 1,392          |
| Repairs and maintenance        | 1,746          | 2,346          |
| Travel and subsistence costs   | -              | 133            |
| General expenses               | 53             | 53             |
| Professional costs             | 3,834          | 4,766          |
| Governance costs               | 2,136          | 1,440          |
|                                | <u>746,843</u> | <u>683,339</u> |

Governance costs comprise of independent examiners costs.

### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year or expenses in their role as trustee.

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

|                 | 2021<br>Number | 2020<br>Number |
|-----------------|----------------|----------------|
| Core activities | 24             | 20             |

#### Employment costs

|                       | 2021<br>£      | 2020<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 416,339        | 382,266        |
| Social security costs | 28,562         | 26,576         |
| Other pension costs   | 13,713         | 13,086         |
|                       | <u>458,614</u> | <u>421,928</u> |

There were no employees whose annual remuneration was £60,000 or more.

### 10 Transfers

Transfers represent fund transfers from unrestricted funds to restricted funds.

### 11 Tangible fixed assets

|                                    | Computers & office equipment<br>£ |
|------------------------------------|-----------------------------------|
| <b>Cost</b>                        |                                   |
| At 1 April 2020                    | 4,200                             |
| At 31 March 2021                   | <u>4,200</u>                      |
| <b>Depreciation and impairment</b> |                                   |
| At 1 April 2020                    | 2,100                             |
| Depreciation charged in the year   | 1,050                             |
| At 31 March 2021                   | <u>3,150</u>                      |
| <b>Carrying amount</b>             |                                   |
| At 31 March 2021                   | <u>1,050</u>                      |
| At 31 March 2020                   | <u>2,100</u>                      |

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 12 Debtors

|   | 2021          | 2020          |
|---|---------------|---------------|
|   | £             | £             |
| <b>Amounts falling due within one year:</b> |               |               |
| Trade debtors                               | 4,631         | 69,499        |
| Prepayments and accrued income              | 9,060         | -             |
|   | <u>13,691</u> | <u>69,499</u> |

### 13 Creditors: amounts falling due within one year

|                                    | Notes | 2021          | 2020          |
|------------------------------------|-------|---------------|---------------|
|                                    |       | £             | £             |
| Other taxation and social security |       | 9,051         | 8,362         |
| Deferred income                    | 14    | -             | 77,474        |
| Accruals                           |       | 15,297        | 3,565         |
|                                    |       | <u>24,348</u> | <u>89,401</u> |

### 14 Deferred income

|                       | 2021     | 2020          |
|-----------------------|----------|---------------|
|                       | £        | £             |
| Other deferred income | -        | 77,474        |
|                       | <u>-</u> | <u>77,474</u> |

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

|                                      | Movement in funds               |                            | Movement in funds          |                | Movement in funds               |                            | Movement in funds          |                                  |
|--------------------------------------|---------------------------------|----------------------------|----------------------------|----------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
|                                      | Balance at<br>1 April 2019<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>1 April 2020<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at<br>31 March 2021<br>£ |
| Big Local Trust - Wormley & Turnford | 53,885                          | 158,273                    | (111,253)                  | -              | 100,905                         | 96,000                     | (103,609)                  | 93,296                           |
| Covid Information Champions          | -                               | -                          | -                          | -              | -                               | 10,000                     | (343)                      | 9,657                            |
| Foodbanks                            | -                               | -                          | -                          | -              | -                               | 17,500                     | (12,194)                   | 5,306                            |
| Building Better Opportunities        | -                               | 179,616                    | (179,616)                  | -              | -                               | 161,161                    | (160,740)                  | 421                              |
| Community Transport                  | 1,205                           | 22,584                     | (23,789)                   | -              | -                               | 25,465                     | (22,701)                   | 2,764                            |
| Big Local Trust - Bountagu           | 13,837                          | 99,396                     | (79,592)                   | -              | 33,641                          | 154,490                    | (119,326)                  | 68,805                           |
| Job Smart                            | -                               | -                          | -                          | -              | -                               | 27,873                     | (18,185)                   | 9,688                            |
| Heritage Lottery Fund                | -                               | 33,350                     | (330)                      | -              | 33,020                          | -                          | (20,500)                   | 12,520                           |
| Network Homes Projects               | -                               | 1,508                      | (1,508)                    | -              | -                               | -                          | -                          | -                                |
| Ware Trinity                         | -                               | 2,500                      | -                          | -              | 2,500                           | -                          | (2,500)                    | -                                |
| HAFLS Community Learning             | -                               | 13,432                     | (13,432)                   | -              | -                               | 21,836                     | (9,498)                    | 12,338                           |
| Broxbourne Coronavirus Projects      | -                               | -                          | -                          | -              | -                               | 5,000                      | (5,000)                    | -                                |
| Broxbourne Frontline Licence         | -                               | -                          | -                          | -              | -                               | 6,960                      | (6,960)                    | -                                |
| Noel Park Big Local Project          | -                               | -                          | -                          | -              | -                               | 13,917                     | (13,855)                   | 62                               |
| Southern Maltings                    | -                               | -                          | -                          | -              | -                               | 22,507                     | (5,125)                    | 17,382                           |
| Stansted Airport Fund                | -                               | -                          | -                          | -              | -                               | 7,500                      | (7,500)                    | -                                |
| Volunteering Programme               | -                               | -                          | -                          | -              | -                               | 9,000                      | -                          | 9,000                            |
| Workforce Development Grant          | -                               | -                          | -                          | -              | -                               | 1,400                      | -                          | 1,400                            |
| Other                                | 8,296                           | 1,500                      | (10,586)                   | 790            | -                               | 1,687                      | (193)                      | 1,494                            |
|                                      | <u>77,223</u>                   | <u>512,159</u>             | <u>(420,106)</u>           | <u>790</u>     | <u>170,066</u>                  | <u>582,296</u>             | <u>(508,229)</u>           | <u>244,133</u>                   |

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 15 Restricted funds

(Continued)

Big Local Trust is part of a wider initiative run by the local trust providing neighbourhoods with financial support to undertake projects which benefit their area. The CVS is the "Trusted Local Organisation" for both the Wormley & Turnford Big Local project and the Bountagu Big Local project and as such holds the funds for the projects.

Covid Information Champions is a partnership project funded by Community Development Action - Hertfordshire to communicate to local residents the importance of vaccination and Covid safe messages.

Foodbanks represents a series of grants from Public Health England to fund foodbank provision in East Hertfordshire.

Building Better Opportunities is a project to tackle poverty and promote social inclusion by tackling barriers into employment through mentoring.

Community Transport is a project to provide transport for the community.

Job Smart is an employability project aimed at light touch support for unemployed residents of Broxbourne and East Hertfordshire.

Heritage Lottery Fund is a project profiling and celebrating the voluntary sector in Broxbourne over the last 50 years through an exhibition and website to be developed over the 2020/21 financial year. The project has several partners including Broxbourne Council and Hertford Regional College.

Network Homes Projects is support for residents initiatives and ideas through small community projects taking place in properties managed by Network Homes and delivered by CVSBEH Community Engagement staff.

Ware Trinity is ongoing support for local initiatives in the Ware Trinity ward from CVSBEH Community Engagement staff.

HAFLS Community Learning is CVSBEH delivery of short non-accredited courses and workshops for local residents through an annual contract with HAFLS. The contract for 2019/20 was for approximately 200 unique learners.

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 15 Restricted funds

(Continued)

Broxbourne Coronavirus Projects was funding from Broxbourne Council towards Coronavirus initiatives.

Broxbourne Frontline Licence was funding from the NHS for a frontline referral tool for Broxbourne.

Noel Park Big Local Project is providing support and administration to the project.

Southern Maltings is providing support and administration to the project.

Stanstead Airport Fund is a grant to provide support for local groups in the Stanstead Airport area.

Volunteering Programme is towards employing a Volunteer Coordinator.

Workforce Development Grant is a grant from Hertfordshire Community Foundation for training CVS employees and volunteers.

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

|                                  | Balance at<br>1 April 2019<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>1 April 2020<br>£ | Transfers<br>£ | Balance at<br>31 March 2021<br>£ |
|----------------------------------|---------------------------------|----------------------------|----------------|---------------------------------|----------------|----------------------------------|
| Contingency Fund                 | 50,000                          | -                          | -              | 50,000                          | 25,000         | 75,000                           |
| Business Development<br>Fund     | 19,000                          | (4,766)                    | 4,766          | 19,000                          | 16,000         | 35,000                           |
| Future Sustainability<br>Reserve | -                               | -                          | 6,000          | 6,000                           | 54,000         | 60,000                           |
|                                  | <u>69,000</u>                   | <u>(4,766)</u>             | <u>10,766</u>  | <u>75,000</u>                   | <u>95,000</u>  | <u>170,000</u>                   |

The Contingency Fund has been established to set aside an amount equal to three months running costs to cover temporary shortfalls in funding.

The Business Development Fund has been established to build capacity and put into action the business plan.

Future Sustainability Reserve - The Trustees have a concern that once the COVID-19 pandemic is over, it will become increasingly more challenging to generate income to obtain funding in the future. The Future Sustainability Reserve has been created as a buffer for future funding shortfalls.

### 17 Analysis of net assets between funds

|  | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>2020<br>£ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31<br>March 2021 are<br>represented by: |                                    |                                  |                    |                                    |                                  |                    |
| Tangible assets  | 1,050                              | -                                | 1,050              | 2,100                              | -                                | 2,100              |
| Current assets/<br>(liabilities)                         | 169,620                            | 244,133                          | 413,753            | 73,416                             | 170,066                          | 243,482            |
|  | <u>170,670</u>                     | <u>244,133</u>                   | <u>414,803</u>     | <u>75,516</u>                      | <u>170,066</u>                   | <u>245,582</u>     |

# COMMUNITY VOLUNTARY SERVICES BROXBOURNE AND EAST HERTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 18 Operating lease commitments

The charity has an operating lease commitment in respect of premises at the Nigel Copping Community Building. The lease is due to expire on 31 March 2024 and the annual rent is increasing incrementally from £11,000 in 2019/20 to £17,000 in 2023/24.

The charity has an operating lease commitment in respect of the Waltham Cross Community Skills Hub premises at 59 High Street, Waltham Cross. The current lease is due to expire on 30 November 2022, the rent is at a cost of £24,000 including VAT per annum plus a service charge of approximately £12,000 including VAT per annum.

The charity has a lease for 67 Fore Street, Hertford. The current lease is due to expire on 25 June 2022, the rent is at a cost of £24,000 per annum (no VAT).

#### 19 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

| 20 Cash generated from operations                                 | 2021<br>£      | 2020<br>£      |
|---|----------------|----------------|
| Surplus for the year  | 169,221        | 93,880         |
| Adjustments for:  |                |                |
| Investment income recognised in statement of financial activities | (103)          | (237)          |
| Depreciation and impairment of tangible fixed assets              | 1,050          | 1,050          |
| Movements in working capital:                                     |                |                |
| Decrease/(increase) in debtors                                    | 55,808         | (12,548)       |
| Increase/(decrease) in creditors                                  | 12,421         | (4,313)        |
| (Decrease)/increase in deferred income                            | (77,474)       | 60,797         |
| <b>Cash generated from operations</b>                             | <b>160,923</b> | <b>138,629</b> |

#### 21 Analysis of changes in net funds

The charity had no debt during the year.