

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

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

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

Our Chief Executive Officer Chris Dungate, 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

COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

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

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

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

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

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:

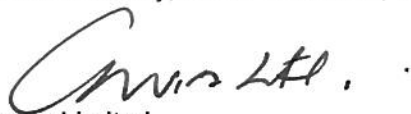
- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management and trustees, concerning actual and potential litigation and claims;
- review of minutes of trustees' meetings;
- 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 funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income from:					
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
Total income		<u>178,406</u>	<u>1,990,617</u>	<u>2,169,023</u>	<u>1,998,642</u>
Expenditure on:					
Promotion of charitable activities in Broxbourne and East Herts	7	146,084	2,249,677	2,395,761	1,787,156
Total expenditure		<u>146,084</u>	<u>2,249,677</u>	<u>2,395,761</u>	<u>1,787,156</u>
Net income/(expenditure)		<u>32,322</u>	<u>(259,060)</u>	<u>(226,738)</u>	<u>211,486</u>
Transfers between funds	13	(33,644)	33,644	-	-
Net movement in funds	8	<u>(1,322)</u>	<u>(225,416)</u>	<u>(226,738)</u>	<u>211,486</u>
Reconciliation of funds:					
Fund balances at 1 April 2024		<u>247,411</u>	<u>548,104</u>	<u>795,515</u>	<u>584,029</u>
Fund balances at 31 March 2025		<u>246,089</u>	<u>322,688</u>	<u>568,777</u>	<u>795,515</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 funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
Income from:				
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
Total income		<u>164,789</u>	<u>1,833,853</u>	<u>1,998,642</u>
Expenditure on:				
Promotion of charitable activities in Broxbourne and East Herts	7	<u>175,274</u>	<u>1,611,882</u>	<u>1,787,156</u>
Total expenditure		<u>175,274</u>	<u>1,611,882</u>	<u>1,787,156</u>
Net income/(expenditure) and movement in funds		<u>(10,485)</u>	<u>221,971</u>	<u>211,486</u>
Reconciliation of funds:				
Fund balances at 1 April 2023		<u>257,896</u>	<u>326,133</u>	<u>584,029</u>
Fund balances at 31 March 2024		<u>247,411</u>	<u>548,104</u>	<u>795,515</u>

COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

BALANCE SHEET

AS AT 31 MARCH 2025

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

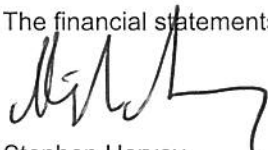
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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

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

COMMUNITY ALLIANCE BROXBOURNE AND EAST HERTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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

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

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 funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	489	402
Grants	13,800	18,800
	<u>14,289</u>	<u>19,202</u>
Grants		
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 funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<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 £	2024 £
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 funds 2025 £	Unrestricted funds 2024 £
Sponsorships and social lotteries	<u>45,264</u>	<u>48,839</u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
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>
Analysis by fund		
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>6,767</u>	<u>5,660</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 Number	2024 Number
Core activities	47	46

Employment costs

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

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 £	2024 £
Aggregate compensation	79,882	61,803

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 £	2024 £
In respect of:		
Property, plant and equipment	1,167	-

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	Computers & office equipment	Total
	£	£	£
Cost			
At 1 April 2024	6,000	4,200	10,200
At 31 March 2025	6,000	4,200	10,200
Depreciation and impairment			
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
Carrying amount			
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	2024
	£	£
Amounts falling due within one year:		
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	2024
		£	£
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 £	2024 £
Other deferred income	32,270	6,233

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
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 £	2024 £
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 1 April 2023	Incoming resources	Resources expended	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 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)	18,765	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)	11,094	-
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)	3,785	11,221
	326,133	1,845,626	(1,623,655)	548,104	1,990,617	(2,249,677)	33,644	322,688

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 funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
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 funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
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 1 April 2023 £	Resources expended £	Balance at 1 April 2024 £	Resources expended £	Balance at 31 March 2025 £
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

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 £	2024 £
(Deficit)/surplus for the year	(226,738)	211,486
Adjustments for:		
Investment income recognised in statement of financial activities	(12,259)	(11,593)
Depreciation and impairment of tangible fixed assets	3,167	2,000
Movements in working capital:		
(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)
Cash (absorbed by)/generated from operations	(216,973)	247,822

25 Analysis of changes in net funds

The charity had no material debt during the year.