

HALTON COMMUNITY ASSOCIATION

England & Wales · Charity number 1152064

Details

Status Registered

Legal form Charitable company

Company number [08394194](#)

Registered 2013-05-16

Register [View on the Charity Commission register](#)

Contact

Address Halton Community Association
Low Road
Halton
Lancaster
LA2 6NB

Phone 01253790527

Email Centremanager@haltoncentre.org

Website www.haltoncentre.org

Activities

Objects: 1) PROMOTE THE BENEFIT OF THE INHABITANTS OF THE PARISH OF HALTON WITH AUGHTON (HEREINAFTER CALLED "THE AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND ENVIRONMENTAL AWARENESS, AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS;2) ESTABLISH, OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE (HEREINAFTER CALLED "THE CENTRE") AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTIVES;3) PROVIDE, MAINTAIN AND IMPROVE THE PUBLIC AREA SURROUNDING THE COMMUNITY CENTRE, WHICH OCCUPIES LAND PREVIOUSLY USED AS A LANDFILL SITE AND ENSURE PROTECTION OF THE ENVIRONMENT.

Activities: The charity has carried out the following activities during the year to achieve its objectives:1. Hire of the community centre for community, educational and recreational activities.2. Operation of a coffee shop

within the centre. 3. Holding of fundraising events for the benefit of the community.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£83,239	£67,503	-	-
2024-03-31	£91,173	£87,623	-	-
2023-03-31	£79,406	£96,491	-	-
2022-03-31	£121,065	£102,880	-	-
2021-03-31	£95,406	£79,163	-	-

Trustees

Name	Role	Appointed
Alan Meikle FCA		2013-05-14
CAROL ANNE HOLMAN		2013-05-14
John Elliott		2024-02-07
NORMAN WILSON		2013-05-14

HALTON COMMUNITY ASSOCIATION

England & Wales - Charity number 1152064

Accounts

REGISTERED COMPANY NUMBER: 08394194 (England and Wales)
REGISTERED CHARITY NUMBER: 1152064

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
HALTON COMMUNITY ASSOCIATION

HALTON COMMUNITY ASSOCIATION

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FOR THE YEAR ENDED 31 MARCH 2025**

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HALTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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

Objectives

The charity's objects as set out in the company's Articles of Association are:

1. Promote the benefit of the inhabitants of the parish of Halton with Aughton without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and environmental awareness, and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
2. Establish, or secure the establishment of a community centre (hereinafter called "the centre") and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objectives;
3. Provide, maintain and improve the public area surrounding the community centre, which occupies land previously used as a landfill site and ensure protection of the environment.

Activities

The charity has carried out the following activities during the year to achieve its objectives:

1. Hire of the community centre for community, educational and recreational activities.
2. Operation of a coffee shop within the centre (through a subsidiary company).
3. Holding of fundraising events for the benefit of the community.

The trustees have had regard to the Charity Commission's guidance on public benefit in carrying out its activities during the year

HALTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENT AND PERFORMANCE

The year has progressed without major incident. The permanent staff have worked conscientiously and efficiently to maintain the smooth running of the Centre.

The Christmas Fayre on 8th December and the New Year's Eve Ceilidh were again both sell out successes raising a total of £1,900.

The luncheon club has continued monthly, a result of great work by Linda Frankland and a team of volunteers.

The coffee shop continues to provide a popular service to those visiting the Centre, and a useful boost to the Centre's income. This is only possible thanks to a Sallie Boreham and Sandra Lively and a team of volunteers. Duke of Edinburgh Award students and students from Beaumont College have helped in the coffee shop.

Two students from Lancaster University volunteered between September and December as part of their Clinical Psychology course.

The new solar panels installed last year have reduced our electricity demand from the grid, giving a saving of around £5,000 over the year to May. The accompanying app has given us an appreciation of when we are using electricity and has identified that there is a background demand of around 2.5KW which is made up of fridges, freezers and the CCTV system.

The CCTV system is currently being upgraded with higher resolution cameras.

The annual accounts presented by the treasurer show a modest surplus. This has been achieved thanks to a reduced electricity bill as a result of the new solar panels increased bookings thanks to excellent work from Carol Holman.

There are financial challenges ahead. The decking outside the coffee shop is considered unsafe when it is wet. Further, the structure underneath needs attention. The canopy over the front door needs significant refurbishment. In the longer term the floor in the main hall will need replacing. We are currently getting quotes for this work and applying for grants to cover at least part of the cost.

A further objective is the construction of an outside toilet. Regrettably this has had to take a lower priority than the more urgent maintenance mentioned above. To get this moving The Centre needs someone to take on the project as the existing staff are fully occupied.

The Centre's trophy and certificate for the Queen's Award for Voluntary Service, together with those of the Halton Gardening Group's King's Award for Voluntary Service, are now on display in the foyer.

Naomi Turner has continued to work effectively as Centre Coordinator.

Special thanks must also go to Carol Slinger and especially Alan Meikle for their advice and management of HCA finances during the year. With the help of superb staff and volunteers, HCA continues to thrive and can sustainably continue to serve the community.

We have been without a Chairperson for the last year. If you are interested in this role or know of anybody seeking new volunteering opportunities, please let a member of the committee know.

HALTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

During the year the charity made a surplus from operating activities of £15,736 compared to a surplus the previous year of £3,550.

The 2025 surplus includes £10,000 from a donation for the Outside Toilet project which is for restricted funds.

Hall hire income decreased from £56,898 to £48,646, mainly due to loss of income from Pre-school and kids club hire.

The coffee shop is operated through a trading subsidiary company, HCA Trading Limited. Profits from HCA Trading Limited are donated to Halton Community Association and £9,642 (2024 £13,883) was donated in the year. A further donation of £403 was made after the year end which represents the retained profits of HCA Trading Limited at 31 March 2025. The reduction in the donations is due to decreased turnover and increased wages costs.

The trustees have set aside a designated amount of £20,000 at 31 March 2025 for future maintenance of the centre.

Capital expenditure during the year of £3,265 was in respect of heating equipment (£2,500) and a hot water boiler (£765).

The charity has total funds at 31 March 2025 of £140,396 of which £118,896 is unrestricted funds and £21,500 is restricted funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08394194 (England and Wales)

Registered Charity number

1152064

Registered office

The Centre at Halton
Low Road
Halton
Lancaster
Lancashire
LA2 6NB

Trustees

Mrs C A Holman
Mr N Wilson
Mr B Jefferson MBE (resigned 7/5/2025)
Dr P B Nightingale (resigned 3/7/2024)
Mr A J Meikle FCA
Mr J Elliott Director

Company Secretary

Mrs N C Turner

HALTON COMMUNITY ASSOCIATION

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Sarah Flynn FCA
RfM Fylde Limited
Unit 1D River View
96 High St
Garstang
Preston
Lancashire
PR3 1WZ

Directors and Trustees

The following trustees are due to retire by rotation at the Annual General Meeting and, being eligible, offer themselves for re-election.

Mr N Wilson

Approved by order of the board of trustees on 23 June 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'N. Wilson', written in a cursive style.

Mr N Wilson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HALTON COMMUNITY ASSOCIATION**

Independent examiner's report to the trustees of Halton Community Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Sarah Flynn FCA

RfM Fylde Limited
Unit 1D River View
96 High St
Garstang
Preston
Lancashire
PR3 1WZ

23 June 2025

HALTON COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	15,546	10,000	25,546	21,108
Charitable activities					
Hall hire	5	49,646	-	49,646	62,848
Fundraising		5,292	-	5,292	4,582
Other trading activities	3	2,155	-	2,155	2,213
Investment income	4	582	-	582	410
Other income	6	18	-	18	12
Total		<u>73,239</u>	<u>10,000</u>	<u>83,239</u>	<u>91,173</u>
EXPENDITURE ON					
Charitable activities					
Hall hire	7	67,503	-	67,503	87,623
NET INCOME		5,736	10,000	15,736	3,550
RECONCILIATION OF FUNDS					
Total funds brought forward		113,160	11,500	124,660	121,110
TOTAL FUNDS CARRIED FORWARD		<u>118,896</u>	<u>21,500</u>	<u>140,396</u>	<u>124,660</u>

The notes form part of these financial statements

HALTON COMMUNITY ASSOCIATION

**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	13	73,046	-	73,046	74,976
Investments	14	100	-	100	100
		<u>73,146</u>	<u>-</u>	<u>73,146</u>	<u>75,076</u>
CURRENT ASSETS					
Stocks	15	589	-	589	458
Debtors	16	11,909	-	11,909	10,872
Cash at bank		36,687	21,500	58,187	43,761
		<u>49,185</u>	<u>21,500</u>	<u>70,685</u>	<u>55,091</u>
CREDITORS					
Amounts falling due within one year	17	(3,435)	-	(3,435)	(5,507)
		<u>45,750</u>	<u>21,500</u>	<u>67,250</u>	<u>49,584</u>
NET CURRENT ASSETS					
		<u>45,750</u>	<u>21,500</u>	<u>67,250</u>	<u>49,584</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>118,896</u>	<u>21,500</u>	<u>140,396</u>	<u>124,660</u>
NET ASSETS					
		<u>118,896</u>	<u>21,500</u>	<u>140,396</u>	<u>124,660</u>
FUNDS					
	18				
Unrestricted funds				118,896	113,160
Restricted funds				21,500	11,500
TOTAL FUNDS					
				<u>140,396</u>	<u>124,660</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

HALTON COMMUNITY ASSOCIATION

BALANCE SHEET - continued
31 MARCH 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 June 2025 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'N Wilson', written in a cursive style.

Mr N Wilson - Trustee

HALTON COMMUNITY ASSOCIATION

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

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

INCOME

All income is recognised in the Statement of Financial Activities once the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Hall hire income is included on an accruals basis when it is due.
- Income from fundraising activities is accounted for when it is received.
- Donations are only accounted for when the charity has unconditional entitlement to the funds.
- Income from grants whether capital or revenue is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and it is not deferred.
- Feed in tariffs are included on accruals basis when they are due.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

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

Short leasehold	- Straight line over 25 years
Fixtures, fittings and equipment	- 15% on reducing balance
Catering equipment	- 15% on reducing balance

INVESTMENTS IN SUBSIDIARY UNDERTAKINGS

Investments in subsidiary undertakings are recognised at cost less impairment.

STOCKS

Stocks are stated at the lower of cost and estimated costs to complete and sell, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method.

Estimated selling price less costs to complete and sell is based on the estimated selling price of the goods less any estimated selling costs likely to be incurred on the sale.

TAXATION

The charity is exempt from corporation tax on its charitable activities.

HALTON COMMUNITY ASSOCIATION

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

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

GOVERNMENT GRANTS

Government grants which are revenue grants are accounted for on the performance model. A grant that does not impose specified future performance-related conditions is recognised in other income when the grant proceeds are received or receivable. A grant that imposes specified future performance-related conditions on the company is recognised in income only when the performance-related conditions are met.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Luncheon Club	500	700
Walking football/netball	900	1,300
Easyfundraising	16	-
Outside toilet	11,475	1,380
HCA Trading Ltd	9,642	13,883
Gift aid	1,276	618
Other donations	1,737	3,227
	<u>25,546</u>	<u>21,108</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Feed in tariffs	<u>2,155</u>	<u>2,213</u>

HALTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

4. INVESTMENT INCOME		2025	2024
		£	£
Interest receivable		582	410
		<u>582</u>	<u>410</u>
5. INCOME FROM CHARITABLE ACTIVITIES		2025	2024
	Activity	£	£
Grants	Hall hire	1,000	5,950
General hire	Hall hire	6,217	8,087
Pre school and kids club	Hall hire	-	11,157
Valley Church	Hall hire	9,761	9,716
Bowling	Hall hire	500	1,017
Pilates and Tae Kwan Do	Hall hire	2,381	2,337
Halton Juniors football	Hall hire	1,920	1,534
Toddlers/Tots play	Hall hire	5,952	3,132
Drummers - Samba Espirito	Hall hire	3,099	3,245
Five-a-side/ball sports	Hall hire	1,953	2,790
Ocean Wavers/dance groups	Hall hire	10,558	9,570
Occasional users	Hall hire	145	1,429
Fitness groups	Hall hire	4,588	2,230
Parish council	Hall hire	264	254
Music groups	Hall hire	1,308	400
Events and nearly new sales	Fundraising	5,292	4,582
		<u>54,938</u>	<u>67,430</u>

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, who organise and assist with fundraising events, serve in the coffee shop and at events.

In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the accounts.

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Thrive Energy	-	4,500
Lancaster City Council	-	450
Warm Spaces	1,000	1,000
	<u>1,000</u>	<u>5,950</u>

HALTON COMMUNITY ASSOCIATION

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

6. OTHER INCOME

	2025	2024
	£	£
HMRC repayment supplement	18	12
	<u>18</u>	<u>12</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Hall hire	38,607	28,896	67,503
	<u>38,607</u>	<u>28,896</u>	<u>67,503</u>

8. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Hall hire	27,939	117	840	28,896
	<u>27,939</u>	<u>117</u>	<u>840</u>	<u>28,896</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	5,145	4,973
Deficit on disposal of fixed assets	50	-
Operating lease rentals	10	10
Independent examiner's fee	750	420
	<u>750</u>	<u>420</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

No trustee received any remuneration or benefits from the charity during the year.

TRUSTEES' EXPENSES

1 trustee claimed a total of £60 (2024 - £144) in respect of telephone expenses from the charity.

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	24,197	35,114
Other pension costs	253	890
	<u>24,450</u>	<u>36,004</u>

HALTON COMMUNITY ASSOCIATION

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

11. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	2025	2024
Centre manager	-	1
Cleaners	2	2
Administration	3	3
	<u>5</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	20,755	353	21,108
Charitable activities			
Hall hire	57,898	4,950	62,848
Fundraising	4,582	-	4,582
Other trading activities	2,213	-	2,213
Investment income	410	-	410
Other income	12	-	12
Total	<u>85,870</u>	<u>5,303</u>	<u>91,173</u>
EXPENDITURE ON			
Charitable activities			
Hall hire	86,577	1,046	87,623
NET INCOME/(EXPENDITURE)			
Transfers between funds	(707)	4,257	3,550
	<u>6,727</u>	<u>(6,727)</u>	<u>-</u>
Net movement in funds	6,020	(2,470)	3,550
RECONCILIATION OF FUNDS			
Total funds brought forward	107,140	13,970	121,110
TOTAL FUNDS CARRIED FORWARD	<u>113,160</u>	<u>11,500</u>	<u>124,660</u>

HALTON COMMUNITY ASSOCIATION

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

13. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures, fittings and equipment £	Catering equipment £	Totals £
COST				
At 1 April 2024	72,616	4,753	44,290	121,659
Additions	-	-	3,265	3,265
Disposals	-	-	(300)	(300)
	<u>72,616</u>	<u>4,753</u>	<u>47,255</u>	<u>124,624</u>
At 31 March 2025	72,616	4,753	47,255	124,624
DEPRECIATION				
At 1 April 2024	9,363	3,699	33,621	46,683
Charge for year	2,905	158	2,082	5,145
Eliminated on disposal	-	-	(250)	(250)
	<u>12,268</u>	<u>3,857</u>	<u>35,453</u>	<u>51,578</u>
At 31 March 2025	12,268	3,857	35,453	51,578
NET BOOK VALUE				
At 31 March 2025	<u>60,348</u>	<u>896</u>	<u>11,802</u>	<u>73,046</u>
At 31 March 2024	<u>63,253</u>	<u>1,054</u>	<u>10,669</u>	<u>74,976</u>

14. FIXED ASSET INVESTMENTS

	Shares in group undertaking £
COST	
At 1 April 2024 and 31 March 2025	<u>100</u>
NET BOOK VALUE	
At 31 March 2025	<u>100</u>
At 31 March 2024	<u>100</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

HCA Trading Limited

Registered office: The Centre at Halton, Low Road, Halton, Lancaster, Lancashire, LA2 6NB

Nature of business: Coffee shop

Class of share:	% holding
Ordinary	100

HALTON COMMUNITY ASSOCIATION

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

15. STOCKS		2025	2024
		£	£
Bar stock		589	458
		<u> </u>	<u> </u>
16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2025	2024
		£	£
Trade debtors		740	1,545
Amounts owed by group undertakings		8,949	7,003
Prepayments and accrued income		2,220	2,324
		<u> </u>	<u> </u>
		11,909	10,872
		<u> </u>	<u> </u>
17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2025	2024
		£	£
Trade creditors		699	1,711
Deposits in advance		885	1,235
Other creditors		49	73
Accruals and deferred income		1,802	2,488
		<u> </u>	<u> </u>
		3,435	5,507
		<u> </u>	<u> </u>
18. MOVEMENT IN FUNDS		Net	At
	At 1/4/24	movement	31/3/25
	£	in funds	£
		£	
Unrestricted funds			
General fund	93,160	5,736	98,896
Maintenance fund	20,000	-	20,000
	<u> </u>	<u> </u>	<u> </u>
	113,160	5,736	118,896
Restricted funds			
CCTV System	3,000	-	3,000
Outside toilet	8,000	10,000	18,000
Educational Opportunities for 12-18 year olds	500	-	500
	<u> </u>	<u> </u>	<u> </u>
	11,500	10,000	21,500
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>124,660</u>	<u>15,736</u>	<u>140,396</u>

HALTON COMMUNITY ASSOCIATION

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

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,239	(67,503)	5,736
Restricted funds			
Outside toilet	10,000	-	10,000
TOTAL FUNDS	<u>83,239</u>	<u>(67,503)</u>	<u>15,736</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	87,140	(707)	6,727	93,160
Maintenance fund	20,000	-	-	20,000
	<u>107,140</u>	<u>(707)</u>	<u>6,727</u>	<u>113,160</u>
Restricted funds				
CCTV System	3,000	-	-	3,000
Outside toilet	8,000	-	-	8,000
Educational Opportunities for 12-18 year olds	500	-	-	500
Gentle exercise class	120	(7)	(113)	-
Health & Social Calendar for Over 55's	2,350	(369)	(1,981)	-
Coronation	-	133	(133)	-
Solar panels	-	4,500	(4,500)	-
	<u>13,970</u>	<u>4,257</u>	<u>(6,727)</u>	<u>11,500</u>
TOTAL FUNDS	<u>121,110</u>	<u>3,550</u>	<u>-</u>	<u>124,660</u>

HALTON COMMUNITY ASSOCIATION

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

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	85,870	(86,577)	(707)
Restricted funds			
Gentle exercise class	113	(120)	(7)
Health & Social Calendar for Over 55's	390	(759)	(369)
Coronation	300	(167)	133
Solar panels	4,500	-	4,500
	<u>5,303</u>	<u>(1,046)</u>	<u>4,257</u>
TOTAL FUNDS	<u>91,173</u>	<u>(87,623)</u>	<u>3,550</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	87,140	5,029	6,727	98,896
Maintenance fund	20,000	-	-	20,000
	<u>107,140</u>	<u>5,029</u>	<u>6,727</u>	<u>118,896</u>
Restricted funds				
CCTV System	3,000	-	-	3,000
Outside toilet	8,000	10,000	-	18,000
Educational Opportunities for 12-18 year olds	500	-	-	500
Gentle exercise class	120	(7)	(113)	-
Health & Social Calendar for Over 55's	2,350	(369)	(1,981)	-
Coronation	-	133	(133)	-
Solar panels	-	4,500	(4,500)	-
	<u>13,970</u>	<u>14,257</u>	<u>(6,727)</u>	<u>21,500</u>
TOTAL FUNDS	<u>121,110</u>	<u>19,286</u>	<u>-</u>	<u>140,396</u>

HALTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	159,109	(154,080)	5,029
Restricted funds			
Outside toilet	10,000	-	10,000
Gentle exercise class	113	(120)	(7)
Health & Social Calendar for Over 55's	390	(759)	(369)
Coronation	300	(167)	133
Solar panels	4,500	-	4,500
	<u>15,303</u>	<u>(1,046)</u>	<u>14,257</u>
TOTAL FUNDS	<u>174,412</u>	<u>(155,126)</u>	<u>19,286</u>

Purposes of Restricted Funds

CCTV System

The CCTV system is being upgraded and a grant has been received of £3,000 from Lanpac in order to carry out the work for this purpose.

Outside toilet

Funds are being raised for a project to build an outside toilet at the centre which will improve facilities for visitors. Grants of £5,000 have been received from Halton Lune Trust. A donation of £10,000 was received in the year.

Education Opportunities for 12-18 year olds

A grant of £500 was received from Burton & Rigby Trust in order to provide help for the younger people in the community to further their education.

Gentle exercise class

A grant of £1,000 was received from Lancaster City Council to support starting a gentle exercise class for members of the community. The grant expenditure covers an instructor for the class.

Health & Social Calendar for Over 55's

Grants of £2,500 was received from Lancaster City Council in order to increase the physical and mental wellbeing of older, more vulnerable members of the community who are most at danger of becoming isolated.

Coronation

A grant of £300 was received from Lancaster City Council to spend on celebrating the King's coronation on 6 May 2023. The grant expenditure included a bouncy castle, food and decorations.

Solar panels

£4,500 was received from Thrive Energy to assist in covering the cost of solar panel installation.

HALTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

18. MOVEMENT IN FUNDS - continued

Maintenance

The trustees have set aside a designated amount of £20,000 to cover future maintenance of the centre. The trustees consider this to be appropriate for the future running of the charity whilst providing sufficient resources for operating of the charity.

19. RELATED PARTY DISCLOSURES

HCA Trading Limited

HCA Trading Limited is a wholly owned subsidiary company of Halton Community Association which runs a coffee shop for the charity.

During the year HCA Trading Limited made donations to Halton Community Association of £9,642.

At 31 March 2025 an amount of £8,949 was owed to Halton Community Association on a loan to HCA Trading Limited.

HALTON COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Luncheon Club	500	700
Walking football/netball	900	1,300
Easyfundraising	16	-
Outside toilet	11,475	1,380
HCA Trading Ltd	9,642	13,883
Gift aid	1,276	618
Other donations	1,737	3,227
	<hr/>	<hr/>
	25,546	21,108
Other trading activities		
Feed in tariffs	2,155	2,213
Investment income		
Interest receivable	582	410
Charitable activities		
Grants	1,000	5,950
General hire	6,217	8,087
Pre school and kids club	-	11,157
Valley Church	9,761	9,716
Bowling	500	1,017
Pilates and Tae Kwan Do	2,381	2,337
Halton Juniors football	1,920	1,534
Toddlers/Tots play	5,952	3,132
Drummers - Samba Espirito	3,099	3,245
Five-a-side/ball sports	1,953	2,790
Ocean Wavers/dance groups	10,558	9,570
Occasional users	145	1,429
Fitness groups	4,588	2,230
Parish council	264	254
Events and nearly new sales	5,292	4,582
Music groups	1,308	400
	<hr/>	<hr/>
	54,938	67,430
Other income		
HMRC repayment supplement	18	12
	<hr/>	<hr/>
Total incoming resources	83,239	91,173
EXPENDITURE		
Charitable activities		
Rates and water	1,111	791
Carried forward	1,111	791

This page does not form part of the statutory financial statements

HALTON COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Charitable activities		
Brought forward	1,111	791
Insurance	3,061	3,100
Light and heat	12,708	17,943
Rent	10	10
Trade refuse	2,235	2,064
Repairs	4,308	5,598
Cleaners wages	8,855	7,984
Cleaning	1,124	1,463
Grant expenditure	-	167
Instructor costs	-	820
Bad debts	-	2,236
Depreciation on short leasehold	2,905	2,905
Depreciation on fixtures, fittings and equipment	2,082	1,883
Depreciation on catering equipment	158	186
Loss on sale of tangible fixed assets	50	-
	<u>38,607</u>	<u>47,150</u>
Support costs		
Management		
Office wages	24,197	35,114
Pensions	253	890
Telephone	1,188	1,334
Postage and stationery	312	392
Advertising	90	90
Sundries	141	74
Performing rights licences	565	1,143
Training	157	-
LCC licences	200	200
TV licences	161	159
Event expenditure	150	-
Refreshments	118	141
Subscriptions	394	315
Stock written off	13	25
	<u>27,939</u>	<u>39,877</u>
Finance		
Bank charges	117	163
Governance costs		
Independent examiner's fees	750	420
Confirmation statement fee	90	13
	<u>840</u>	<u>433</u>
Total resources expended	<u>67,503</u>	<u>87,623</u>
Net income	<u>15,736</u>	<u>3,550</u>

This page does not form part of the statutory financial statements

HALTON COMMUNITY ASSOCIATION

England & Wales - Charity number 1152064

Accounts

REGISTERED COMPANY NUMBER: 08394194 (England and Wales)
REGISTERED CHARITY NUMBER: 1152064

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
HALTON COMMUNITY ASSOCIATION**

HALTON COMMUNITY ASSOCIATION

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Notes to the Financial Statements	9 to 19
Detailed Statement of Financial Activities	20 to 21

HALTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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

Objectives

The charity's objects as set out in the company's Articles of Association are:

1. Promote the benefit of the inhabitants of the parish of Halton with Aughton without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and environmental awareness, and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
2. Establish, or secure the establishment of a community centre (hereinafter called "the centre") and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objectives;
3. Provide, maintain and improve the public area surrounding the community centre, which occupies land previously used as a landfill site and ensure protection of the environment.

Activities

The charity has carried out the following activities during the year to achieve its objectives:

1. Hire of the community centre for community, educational and recreational activities.
2. Operation of a coffee shop within the centre (through a subsidiary company).
3. Holding of fundraising events for the benefit of the community.

The trustees have had regard to the Charity Commission's guidance on public benefit in carrying out its activities during the year

HALTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

I am delighted to be able to report that some of the major challenges faced at the beginning of this financial year have been successfully overcome.

A very positive response from Sam Pritchard and John Elliot to our appeal at the AGM for more support on the HCA committee has made a great difference to how HCA functions.

The annual accounts presented at the AGM last year showed a loss of approximately £17000; there was clearly a need to restructure and reduce expenditure.

An opportunity to start this process arose last July. It was discovered that one of our staff members was not meeting the high standards of personal and food hygiene standards that we usually achieve and expect at HCA. That staff member did not have their contract renewed so wage costs were reduced.

Further challenges to the financial stability of HCA occurred in August when Preschool, our major source of income, announced that they would not be returning to the Centre in September.

Another highly significant change to the running of HCA was necessary when our manager, Maureen Richardson, announced she would be retiring, planning to leave on 22nd December 2023.

Maureen's contribution to HCA over many years has been invaluable and greatly appreciated, but this change also gave us the opportunity to review how HCA was managed.

An expanded group of volunteers for groups such as Soup and a Song and Luncheon Club were recruited, and they helped staff to help coordinate sessions. This mechanism of running sessions is currently being developed and expanded.

Partly due to the absence of preschool, it was possible for other community groups to start using The Centre. Carol Holman has excellently facilitated activities such as Hartbeeps, a new dog group, Queer By Gum football, Art classes, a Jazz band plus many more. The Christmas Fayre on 25th November and the New Year's Eve Ceilidh were both sell out successes.

In January it was decided to appoint Go Green Solar Group to start work as soon as possible to modernise and improve our use of renewable energy. The work was completed in April this year.

Naomi Turner has now become our Centre Coordinator and has been very successful in the new role. She has also completed a Mental Health First Aid Course adding to the service we can provide to the community.

Special thanks must also go to Carol Slinger and especially Alan Meikle for their advice and management of HCA finances during a year of challenges. With the help of superb staff and volunteers, HCA continues to thrive and can sustainably continue to serve the community.

HALTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

During the year the charity made a surplus from operating activities of £3,550 compared to a deficit the previous year of £17,085. The 2024 surplus includes £5,950 grant income which is restricted funds for solar panels of £4,500 from Thrive Energy, £450 from Lancaster City Council with £300 to cover celebrating the King's coronation and £150 to fund the health & social calendar for over 55's, and £1,000 from Lancashire County Council to provide warm spaces for the community.

Hall hire income increased from £54,160 to £56,898. The coffee shop is now operated through a trading subsidiary company, HCA Trading Limited, from 1 April 2022. Profits from HCA Trading Limited are donated to Halton Community Association and £13,883 (2023 £7,023) was donated in the year. A further donation of £1,923 was made after the year end which represents the retained profits of HCA Trading Limited at 31 March 2024.

The surplus is mainly due to increased popularity of hall hire and the coffee shop together with a reduction in wage costs.

The trustees have set aside a designated amount of £20,000 at 31 March 2024 for future maintenance of the centre.

Capital expenditure during the year of £18,794 was in respect of solar panels which should result in a reduction in electric costs in the forthcoming years. A grant of £14,500 was received from Thrive Energy to fund the expenditure.

The charity has total funds at 31 March 2024 of £124,660 of which £113,160 is unrestricted funds and £11,500 is restricted funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08394194 (England and Wales)

Registered Charity number

1152064

Registered office

The Centre at Halton
Low Road
Halton
Lancaster
Lancashire
LA2 6NB

Trustees

Mrs C A Holman
Mrs M Richardson BEM Director (resigned 22/12/2023)
Mr N Wilson
Mr B Jefferson MBE
Dr P B Nightingale
Mr A J Meikle FCA
Mr J Elliott Director (appointed 4/3/2024)

Company Secretary

Mrs N C Turner

HALTON COMMUNITY ASSOCIATION

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner


Kevin Cuddy
RfM Manchester Ltd
C/o Alexander Bursk
Parkgates, Bury New Road
Prestwich
Manchester
Greater Manchester
M25 0JW

Directors and Trustees

The following trustees are due to retire by rotation at the Annual General Meeting and, being eligible, offer themselves for re-election.

Mr A J Meikle FCA
Mrs C A Holmes

Approved by order of the board of trustees on 3 July 2024 and signed on its behalf by:



Dr P B Nightingale - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HALTON COMMUNITY ASSOCIATION**

Independent examiner's report to the trustees of Halton Community Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

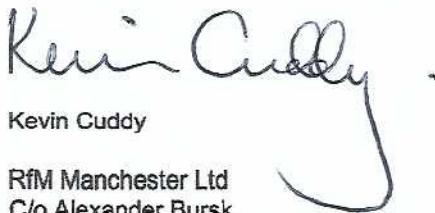
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Kevin Cuddy

RfM Manchester Ltd
C/o Alexander Bursk
Parkgates, Bury New Road
Prestwich
Manchester
Greater Manchester
M25 0JW

3 July 2024

HALTON COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	20,755	353	21,108	12,055
Charitable activities					
Hall hire	5	57,898	4,950	62,848	60,510
Fundraising		4,582	-	4,582	4,955
Other trading activities	3	2,215	-	2,215	1,799
Investment income	4	408	-	408	87
Other income	6	12	-	12	-
Total		<u>85,870</u>	<u>5,303</u>	<u>91,173</u>	<u>79,406</u>
EXPENDITURE ON					
Charitable activities					
Hall hire	7	86,577	1,046	87,623	96,491
NET INCOME/(EXPENDITURE)					
Transfers between funds	18	(707)	4,257	3,550	(17,085)
		6,727	(6,727)	-	-
Net movement in funds		<u>6,020</u>	<u>(2,470)</u>	<u>3,550</u>	<u>(17,085)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		107,140	13,970	121,110	138,195
TOTAL FUNDS CARRIED FORWARD		<u>113,160</u>	<u>11,500</u>	<u>124,660</u>	<u>121,110</u>

The notes form part of these financial statements

HALTON COMMUNITY ASSOCIATION

**BALANCE SHEET
31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	13	74,976	-	74,976	61,155
Investments	14	100	-	100	100
		75,076	-	75,076	61,255
CURRENT ASSETS					
Stocks	15	458	-	458	413
Debtors	16	10,872	-	10,872	10,525
Cash at bank		32,261	11,500	43,761	53,757
		43,591	11,500	55,091	64,695
CREDITORS					
Amounts falling due within one year	17	(5,507)	-	(5,507)	(4,840)
NET CURRENT ASSETS					
		38,084	11,500	49,584	59,855
TOTAL ASSETS LESS CURRENT LIABILITIES					
		113,160	11,500	124,660	121,110
NET ASSETS					
		113,160	11,500	124,660	121,110
FUNDS					
Unrestricted funds	18			113,160	107,140
Restricted funds				11,500	13,970
TOTAL FUNDS					
				124,660	121,110

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

The notes form part of these financial statements

HALTON COMMUNITY ASSOCIATION

**BALANCE SHEET - continued
31 MARCH 2024**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 3 July 2024 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'P B Nightingale', written in a cursive style.

Dr P B Nightingale - Trustee

The notes form part of these financial statements

HALTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

INCOME

All income is recognised in the Statement of Financial Activities once the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Hall hire income is included on an accruals basis when it is due.
- Income from fundraising activities is accounted for when it is received.
- Donations are only accounted for when the charity has unconditional entitlement to the funds.
- Income from grants whether capital or revenue is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and it is not deferred.
- Feed in tariffs are included on accruals basis when they are due.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

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

Short leasehold	- Straight line over 25 years
Fixtures, fittings and equipment	- 15% on reducing balance
Catering equipment	- 15% on reducing balance

INVESTMENTS IN SUBSIDIARY UNDERTAKINGS

Investments in subsidiary undertakings are recognised at cost less impairment.

STOCKS

Stocks are stated at the lower of cost and estimated costs to complete and sell, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method.

Estimated selling price less costs to complete and sell is based on the estimated selling price of the goods less any estimated selling costs likely to be incurred on the sale.

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

HALTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

GOVERNMENT GRANTS

Government grants which are revenue grants are accounted for on the performance model. A grant that does not impose specified future performance-related conditions is recognised in other income when the grant proceeds are received or receivable. A grant that imposes specified future performance-related conditions on the company is recognised in income only when the performance-related conditions are met.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Luncheon Club	700	1,550
Charities Trust	-	15
Walking football/netball	1,300	1,300
Outside toilet	1,380	966
HCA Trading Ltd	13,883	7,023
Gift aid	618	-
Other donations	3,227	1,201
	21,108	12,055
	21,108	12,055

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Feed in tariffs	2,213	1,769
Sundry income	2	30
	2,215	1,799
	2,215	1,799

4. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable	408	87
	408	87
	408	87

HALTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

5. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Grants	Hall hire	5,950	6,350
General hire	Hall hire	8,087	6,079
Pre school and kids club	Hall hire	11,157	22,894
Valley Church	Hall hire	9,716	7,922
Bowling	Hall hire	1,017	1,324
Pilates and Tae Kwan Do	Hall hire	2,337	2,197
Halton Juniors football	Hall hire	1,534	2,022
Toddlers/Tots play	Hall hire	3,132	126
Drummers - Samba Espirito	Hall hire	3,245	2,874
Five-a-side/ball sports	Hall hire	2,790	2,988
Ocean Wavers/dance groups	Hall hire	9,570	3,338
Occasional users	Hall hire	1,429	1,340
Fitness groups	Hall hire	2,230	824
Parish council	Hall hire	254	238
Music groups	Hall hire	400	-
Events and nearly new sales	Fundraising	4,582	4,955
		<u>67,430</u>	<u>65,465</u>

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, who organise and assist with fundraising events, serve in the coffee shop and at events.

In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the accounts.

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Thrive Energy	4,500	-
Lancaster City Council	450	3,350
Department for Education	-	3,000
Warm Spaces	1,000	-
	<u>5,950</u>	<u>6,350</u>

6. OTHER INCOME

	2024	2023
	£	£
HMRC repayment supplement	12	-
	<u>12</u>	<u>-</u>

HALTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Hall hire	47,150	40,473	87,623

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Hall hire	39,877	163	433	40,473

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation - owned assets	4,973	4,587
Operating lease rentals	10	10
Independent examiner's fee	420	390

10. TRUSTEES' REMUNERATION AND BENEFITS

Maureen Richardson BEM was paid £14,966 (2023 - £21,603) as manager of the centre.

The salaries paid are as permitted under the company's Articles of Association.

No other trustees received any remuneration or benefits from the charity.

TRUSTEES' EXPENSES

3 trustees claimed a total of £144 (2023 - £415) in respect of travelling and telephone expenses from the charity.

11. STAFF COSTS

	2024 £	2023 £
Wages and salaries	35,114	46,093
Other pension costs	890	1,191
	36,004	47,284

The average monthly number of employees during the year was as follows:

	2024	2023
Centre manager	1	1
Cleaners	2	2
Administration	3	4
	6	7

HALTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

11. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	12,055	-	12,055
Charitable activities			
Hall hire	56,691	3,819	60,510
Fundraising	4,955	-	4,955
Other trading activities			
Investment income	1,799	-	1,799
	87	-	87
Total	<u>75,587</u>	<u>3,819</u>	<u>79,406</u>
EXPENDITURE ON			
Charitable activities			
Hall hire	<u>94,457</u>	<u>2,034</u>	<u>96,491</u>
NET INCOME/(EXPENDITURE)	(18,870)	1,785	(17,085)
RECONCILIATION OF FUNDS			
Total funds brought forward	126,010	12,185	138,195
TOTAL FUNDS CARRIED FORWARD	<u><u>107,140</u></u>	<u><u>13,970</u></u>	<u><u>121,110</u></u>

HALTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

13. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures, fittings and equipment £	Catering equipment £	Totals £
COST				
At 1 April 2023	53,822	4,753	44,290	102,865
Additions	18,794	-	-	18,794
At 31 March 2024	<u>72,616</u>	<u>4,753</u>	<u>44,290</u>	<u>121,659</u>
DEPRECIATION				
At 1 April 2023	6,459	3,513	31,738	41,710
Charge for year	2,904	186	1,883	4,973
At 31 March 2024	<u>9,363</u>	<u>3,699</u>	<u>33,621</u>	<u>46,683</u>
NET BOOK VALUE				
At 31 March 2024	<u>63,253</u>	<u>1,054</u>	<u>10,669</u>	<u>74,976</u>
At 31 March 2023	<u>47,363</u>	<u>1,240</u>	<u>12,552</u>	<u>61,155</u>

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 April 2023 and 31 March 2024	<u>100</u>
NET BOOK VALUE	
At 31 March 2024	<u>100</u>
At 31 March 2023	<u>100</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

HCA Trading Limited

Registered office: The Centre at Halton, Low Road, Halton, Lancaster, Lancashire, LA2 6NB

Nature of business: Coffee shop

Class of share:	% holding
Ordinary	100

HALTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

15. STOCKS				
			2024	2023
			£	£
Bar stock			458	413
			<u> </u>	<u> </u>
16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
			2024	2023
			£	£
Trade debtors			1,545	140
Amounts owed by group undertakings			7,003	5,864
Other debtors			-	1,500
Prepayments and accrued income			2,324	3,021
			<u>10,872</u>	<u>10,525</u>
17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
			2024	2023
			£	£
Trade creditors			1,711	1,926
Deposits in advance			1,235	975
Other creditors			73	-
Accruals and deferred income			2,488	1,939
			<u>5,507</u>	<u>4,840</u>
18. MOVEMENT IN FUNDS				
	At 1/4/23	Net	Transfers	At
	£	movement	between	31/3/24
		in funds	funds	£
		£	£	
Unrestricted funds				
General fund	87,140	(707)	6,727	93,160
Maintenance fund	20,000	-	-	20,000
	<u>107,140</u>	<u>(707)</u>	<u>6,727</u>	<u>113,160</u>
Restricted funds				
CCTV System	3,000	-	-	3,000
Outside toilet	8,000	-	-	8,000
Educational Opportunities for 12-18 year olds	500	-	-	500
Gentle exercise class	120	(7)	(113)	-
Health & Social Calendar for Over 55's	2,350	(369)	(1,981)	-
Coronation	-	133	(133)	-
Solar panels	-	4,500	(4,500)	-
	<u>13,970</u>	<u>4,257</u>	<u>(6,727)</u>	<u>11,500</u>
TOTAL FUNDS	<u>121,110</u>	<u>3,550</u>	<u>-</u>	<u>124,660</u>

HALTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	85,870	(86,577)	(707)
Restricted funds			
Gentle exercise class	113	(120)	(7)
Health & Social Calendar for Over 55's	390	(759)	(369)
Coronation	300	(167)	133
Solar panels	4,500	-	4,500
	<u>5,303</u>	<u>(1,046)</u>	<u>4,257</u>
TOTAL FUNDS	<u>91,173</u>	<u>(87,623)</u>	<u>3,550</u>

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	106,010	(18,870)	87,140
Maintenance fund	20,000	-	20,000
	<u>126,010</u>	<u>(18,870)</u>	<u>107,140</u>
Restricted funds			
CCTV System	3,000	-	3,000
Outside toilet	8,000	-	8,000
Relaunch of Luncheon Club	685	(685)	-
Educational Opportunities for 12-18 year olds	500	-	500
Gentle exercise class	-	120	120
Health & Social Calendar for Over 55's	-	2,350	2,350
	<u>12,185</u>	<u>1,785</u>	<u>13,970</u>
TOTAL FUNDS	<u>138,195</u>	<u>(17,085)</u>	<u>121,110</u>

HALTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,587	(94,457)	(18,870)
Restricted funds			
Relaunch of Luncheon Club	-	(685)	(685)
Gentle exercise class	1,469	(1,349)	120
Health & Social Calendar for Over 55's	2,350	-	2,350
	<u>3,819</u>	<u>(2,034)</u>	<u>1,785</u>
TOTAL FUNDS	<u>79,406</u>	<u>(96,491)</u>	<u>(17,085)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	106,010	(19,577)	6,727	93,160
Maintenance fund	20,000	-	-	20,000
	<u>126,010</u>	<u>(19,577)</u>	<u>6,727</u>	<u>113,160</u>
Restricted funds				
CCTV System	3,000	-	-	3,000
Outside toilet	8,000	-	-	8,000
Relaunch of Luncheon Club	685	(685)	-	-
Educational Opportunities for 12-18 year olds	500	-	-	500
Gentle exercise class	-	113	(113)	-
Health & Social Calendar for Over 55's	-	1,981	(1,981)	-
Coronation	-	133	(133)	-
Solar panels	-	4,500	(4,500)	-
	<u>12,185</u>	<u>6,042</u>	<u>(6,727)</u>	<u>11,500</u>
TOTAL FUNDS	<u>138,195</u>	<u>(13,535)</u>	<u>-</u>	<u>124,660</u>

HALTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	161,457	(181,034)	(19,577)
Restricted funds			
Relaunch of Luncheon Club	-	(685)	(685)
Gentle exercise class	1,582	(1,469)	113
Health & Social Calendar for Over 55's	2,740	(759)	1,981
Coronation	300	(167)	133
Solar panels	4,500	-	4,500
	<u>9,122</u>	<u>(3,080)</u>	<u>6,042</u>
TOTAL FUNDS	<u>170,579</u>	<u>(184,114)</u>	<u>(13,535)</u>

Purposes of Restricted Funds

CCTV System

The CCTV system is being upgraded and a grant has been received of £3,000 from Lanpac in order to carry out the work for this purpose.

Outside toilet

Funds are being raised for a project to build an outside toilet at the centre which will improve facilities for visitors. Grants of £8,000 have been received from Broadband for the Rural North (£3,000) and Halton Lune Trust (£5,000) in the year.

Relaunch of Luncheon Club

A grant of £1,000 was received from Lancaster City Council to fund the relaunch of the Luncheon Club which had been closed due to the COVID-19 lockdown restrictions.

Education Opportunities for 12-18 year olds

A grant of £500 was received from Burton & Rigby Trust in order to provide help for the younger people in the community to further their education.

Gentle exercise class

A grant of £1,000 was received from Lancaster City Council to support starting a gentle exercise class for members of the community. The grant expenditure covers an instructor for the class.

Health & Social Calendar for Over 55's

A grant of £150 (2023 £2,350) was received from Lancaster City Council in order to increase the physical and mental wellbeing of older, more vulnerable members of the community who are most at danger of becoming isolated.

Coronation

A grant of £300 was received from Lancaster City Council to spend on celebrating the King's coronation on 6 May 2023. The grant expenditure included a bouncy castle, food and decorations.

Solar panels

HALTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

18. MOVEMENT IN FUNDS - continued

£4,500 was received from Thrive Energy to assist in covering the cost of solar panel installation. The installation of solar panels will greatly influence the electricity spending which has increased significantly over the past two years.

Purposes of Designated Funds

Maintenance

The trustees have set aside a designated amount of £20,000 to cover future maintenance of the centre. The trustees consider this to be appropriate for the future running of the charity whilst providing sufficient resources for operating of the charity.

19. RELATED PARTY DISCLOSURES

Maureen Richardson BEM (Director and Trustee)

During the year the charity employed the services of the husband of the trustee who carried out maintenance services at the centre. The value of services provided were as follows:

Mr Carl Richardson £786.

At 31 March 2024 £70 was owed to Mr Richardson in respect of the services.

HCA Trading Limited

HCA Trading Limited is a wholly owned subsidiary company of Halton Community Association which runs a coffee shop for the charity.

During the year HCA Trading Limited made donations to Halton Community Association of £13,883.

At 31 March 2024 an amount of £7,003 was owed to Halton Community Association on a loan to HCA Trading Limited.

HALTON COMMUNITY ASSOCIATION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Luncheon Club	700	1,550
Charities Trust	-	15
Walking football/netball	1,300	1,300
Outside toilet	1,380	966
HCA Trading Ltd	13,883	7,023
Gift aid	618	-
Other donations	3,227	1,201
	21,108	12,055
Other trading activities		
Feed in tariffs	2,213	1,769
Sundry income	2	30
	2,215	1,799
Investment income		
Interest receivable	408	87
Charitable activities		
Grants	5,950	6,350
General hire	8,087	6,073
Pre school and kids club	11,157	22,894
Valley Church	9,716	7,922
Bowling	1,017	1,324
Pilates and Tae Kwan Do	2,337	2,197
Halton Juniors football	1,534	2,022
Toddlers/Tots play	3,132	126
Drummers - Samba Espirito	3,245	2,874
Five-a-side/ball sports	2,790	2,988
Ocean Wavers/dance groups	9,570	3,338
Occasional users	1,429	1,340
Fitness groups	2,230	824
Parish council	254	238
Events and nearly new sales	4,582	4,955
Music groups	400	-
	67,430	65,465
Other income		
HMRC repayment supplement	12	-
Total incoming resources	91,173	79,406

EXPENDITURE

This page does not form part of the statutory financial statements

HALTON COMMUNITY ASSOCIATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
Charitable activities		
Rates and water	791	1,431
Insurance	3,100	2,920
Light and heat	17,943	14,950
Rent	10	10
Trade refuse	2,064	1,614
Repairs	5,598	6,199
Cleaners wages	7,984	9,244
Cleaners pensions	-	75
Cleaning	1,463	1,670
Grant expenditure	167	1,164
Instructor costs	820	870
Bad debts	2,236	-
Depreciation on short leasehold	2,905	2,153
Depreciation on fixtures, fittings and equipment	1,883	2,215
Depreciation on catering equipment	186	219
	<hr/>	<hr/>
	47,150	44,734
Support costs		
Management		
Office wages	35,114	46,093
Pensions	890	1,191
Telephone	1,334	1,380
Postage and stationery	392	371
Advertising	90	132
Sundries	74	65
Travelling	-	175
Performing rights licences	1,143	893
LCC licences	200	200
TV licences	159	159
Refreshments	141	252
Subscriptions	315	290
Stock written off	25	-
	<hr/>	<hr/>
	39,877	51,201
Finance		
Bank charges	163	153
Governance costs		
Independent examiner's fees	420	390
Confirmation statement fee	13	13
	<hr/>	<hr/>
	433	403
Total resources expended	<hr/>	<hr/>
	87,623	96,491
Net income/(expenditure)	<hr/>	<hr/>
	3,550	(17,085)

This page does not form part of the statutory financial statements

HALTON COMMUNITY ASSOCIATION

England & Wales - Charity number 1152064

Accounts

REGISTERED COMPANY NUMBER: 08394194 (England and Wales)
REGISTERED CHARITY NUMBER: 1152064

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
HALTON COMMUNITY ASSOCIATION**

HALTON COMMUNITY ASSOCIATION

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 18

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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

Objectives

The charity's objects as set out in the company's Articles of Association are:

1. Promote the benefit of the inhabitants of the parish of Halton with Aughton without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and environmental awareness, and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
2. Establish, or secure the establishment of a community centre (hereinafter called "the centre") and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objectives;
3. Provide, maintain and improve the public area surrounding the community centre, which occupies land previously used as a landfill site and ensure protection of the environment.

Activities

The charity has carried out the following activities during the year to achieve its objectives:

1. Hire of the community centre for community, educational and recreational activities.
2. Operation of a coffee shop within the centre (through a subsidiary company).
3. Holding of fundraising events for the benefit of the community.

The trustees have had regard to the Charity Commission's guidance on public benefit in carrying out its activities during the year

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

ACHIEVEMENT AND PERFORMANCE

The year started with the removal of the final restrictions imposed as a result of the Covid-19 pandemic with an attempt to run all activities as normal.

The anticipated support for the outside toilet project from Galliford Try did not materialise as hoped for when they completed their work in Halton Training Camp and left. Work on this project has been postponed until the anticipated costs can be adequately covered.

In May, Alan and Irene Meikle attended the Buckingham Palace garden party as representatives of HCA for receiving the QVAS, and Maureen and Carl Richardson, Barbara and Peter Nightingale attended a Platinum Jubilee service at Blackburn Cathedral.

In June we received £1,000 from LDCVS Wellbeing Fund for a Covid recovery gentle exercise class starting in the Autumn. This is still running on an independent self-sustaining basis.

In September, Leah Collins left after a very successful period working for HCA, modernising our approach to publicity.

Energy costs became a concern in Autumn, but we received a Lancashire Warm Spaces Grant of £500 towards heating costs and we promoted ourselves as a 'warm space'. Energy costs are still a significant source of concern and we are looking at options for controlling them.

Reece successfully finished his apprenticeship and has started regular employment at HCA. Reece will work each luncheon club and every other weekend in the coffee shop. The new arrangements will hopefully lead to an improved situation regarding staff costs in the forthcoming financial year. We welcomed Linda Frankland to be a coffee shop supervisor and to support work with the accounts.

There are encouraging developments taking place with the introduction of art groups, 'soup and a song' and a supportive staff informal appraisal system being implemented.

There is work in progress to start a much needed 'youth club', and with the support of our hard working staff and volunteers I anticipate an improving situation at HCA.

FINANCIAL REVIEW

During the year the charity made a deficit from operating activities of £17,085 compared to a surplus the previous year of £18,185. The 2023 deficit includes £6,350 grant income which is restricted funds for a gentle exercise class of £1,000, a health & social calendar for over 55's of £2,350 and an unrestricted grant of £3,000 from the Department of Education to support an apprenticeship.

Hall hire income increased from £50,073 to £53,439. The coffee shop is now operated through a trading subsidiary company, HCA Trading Limited, from 1 April 2022. Profits from HCA Trading Limited are donated to Halton Community Association and £7,023 was donated in the year. A further donation of £1,851 was made after the year end which represents the retained profits of HCA Trading Limited at 31 March 2023.

The deficit is mainly caused by the decrease in business support grants from the government which were received during the Covid-19 lockdown periods.

The trustees have set aside a designated amount of £20,000 at 31 March 2023 for future maintenance of the centre.

The charity has total funds at 31 March 2023 of £121,110 of which £107,140 is unrestricted funds and £13,970 is restricted funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08394194 (England and Wales)

HALTON COMMUNITY ASSOCIATION

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Registered Charity number
1152064

Registered office
The Centre at Halton
Low Road
Halton
Lancaster
Lancashire
LA2 6NB

Trustees
Mrs C A Holman
Mrs M Richardson BEM
Mr N Wilson
Mr B Jefferson MBE
Dr P B Nightingale
Mr A J Meikle FCA

Company Secretary
Mrs N C Turner

Independent Examiner
Kevin Cuddy
RfM Manchester Ltd
C/o Alexander Bursk
Parkgates, Bury New Road
Prestwich
Manchester
Greater Manchester
M25 0JW

Directors and Trustees

The following trustees are due to retire by rotation at the Annual General Meeting and, being eligible, offer themselves for re-election.

Mr N Wilson
Mr B Jefferson MBE

Approved by order of the board of trustees on 5 July 2023 and signed on its behalf by:



Dr P B Nightingale - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HALTON COMMUNITY ASSOCIATION**

Independent examiner's report to the trustees of Halton Community Association ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

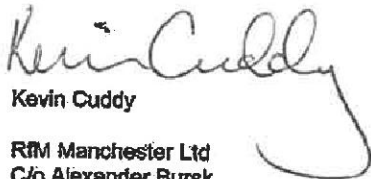
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Kevin Cuddy

RfM Manchester Ltd
C/o Alexander Bursk
Parkgates, Bury New Road
Prestwich
Manchester
Greater Manchester
M25 0JW

5 July 2023

HALTON COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	12,055	-	12,055	3,701
Charitable activities					
Hall hire	5	56,691	3,819	60,510	55,573
Coffee shop		-	-	-	29,870
Fundraising		4,955	-	4,955	2,292
Outside toilet		-	-	-	8,000
Other trading activities	3	1,799	-	1,799	1,904
Investment income	4	87	-	87	82
Other income	6	-	-	-	19,643
Total		<u>75,587</u>	<u>3,819</u>	<u>79,406</u>	<u>121,065</u>
EXPENDITURE ON					
Charitable activities					
Hall hire	7	94,457	2,034	96,491	68,138
Coffee shop		-	-	-	33,882
Early Stages of Parenthood		-	-	-	860
Total		<u>94,457</u>	<u>2,034</u>	<u>96,491</u>	<u>102,880</u>
NET INCOME/(EXPENDITURE)		(18,870)	1,785	(17,085)	18,185
RECONCILIATION OF FUNDS					
Total funds brought forward		126,010	12,185	138,195	120,010
TOTAL FUNDS CARRIED FORWARD		<u><u>107,140</u></u>	<u><u>13,970</u></u>	<u><u>121,110</u></u>	<u><u>138,195</u></u>

The notes form part of these financial statements

HALTON COMMUNITY ASSOCIATION

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	13	61,155	-	61,155	65,574
Investments	14	100	-	100	100
		61,255	-	61,255	65,674
CURRENT ASSETS					
Stocks	15	413	-	413	1,425
Debtors	16	10,525	-	10,525	3,458
Cash at bank and in hand		39,787	13,970	53,757	71,633
		50,725	13,970	64,695	76,516
CREDITORS					
Amounts falling due within one year	17	(4,840)	-	(4,840)	(3,995)
NET CURRENT ASSETS					
		45,885	13,970	59,855	72,521
TOTAL ASSETS LESS CURRENT LIABILITIES					
		107,140	13,970	121,110	138,195
NET ASSETS					
		107,140	13,970	121,110	138,195
FUNDS					
	18			107,140	126,010
Unrestricted funds				13,970	12,185
Restricted funds				121,110	138,195
TOTAL FUNDS					

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

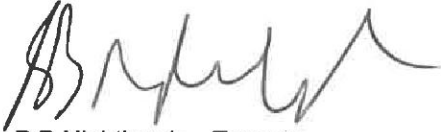
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

HALTON COMMUNITY ASSOCIATION

**BALANCE SHEET - continued
31 MARCH 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 5 July 2023 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'P B Nightingale', written in a cursive style.

Dr P B Nightingale - Trustee

HALTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

INCOME

All income is recognised in the Statement of Financial Activities once the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Hall hire income is included on an accruals basis when it is due.
- Income from fundraising activities is accounted for when it is received.
- Donations are only accounted for when the charity has unconditional entitlement to the funds.
- Income from grants whether capital or revenue is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and it is not deferred.
- Feed in tariffs are included on accruals basis when they are due.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

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

Fixtures, fittings and equipment	- 15% on reducing balance
Catering equipment	- 15% on reducing balance

INVESTMENTS IN SUBSIDIARY UNDERTAKINGS

Investments in subsidiary undertakings are recognised at cost less impairment.

STOCKS

Stocks are stated at the lower of cost and estimated costs to complete and sell, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method.

Estimated selling price less costs to complete and sell is based on the estimated selling price of the goods less any estimated selling costs likely to be incurred on the sale.

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HALTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

GOVERNMENT GRANTS

Government grants which are revenue grants are accounted for on the performance model. A grant that does not impose specified future performance-related conditions is recognised in other income when the grant proceeds are received or receivable. A grant that imposes specified future performance-related conditions on the company is recognised in income only when the performance-related conditions are met.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Luncheon Club	1,550	855
Charities Trust	15	72
Walking football/netball	1,300	1,300
Easyfundraising	-	17
Toilet refurbishment	-	54
Outside toilet	966	715
HCA Trading Ltd	7,023	-
Other donations	1,201	688
	<u>12,055</u>	<u>3,701</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Feed in tariffs	1,769	1,899
Sundry income	30	5
	<u>1,799</u>	<u>1,904</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable	<u>87</u>	<u>82</u>

HALTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Grants	Hall hire	6,350	5,500
General hire	Hall hire	6,073	4,691
Pre school and kids club	Hall hire	22,894	24,320
Valley Church	Hall hire	7,922	5,304
Bowling	Hall hire	1,324	-
Pilates and Tae Kwan Do	Hall hire	2,197	1,834
Halton Juniors football	Hall hire	2,022	2,844
Toddlers	Hall hire	126	371
Drummers - Samba Espirito	Hall hire	2,874	2,338
Five-a-side/ball sports	Hall hire	4,320	3,221
Ocean Wavers/dance groups	Hall hire	2,006	3,344
Occasional users	Hall hire	1,340	957
Fitness groups	Hall hire	824	486
Zumba	Hall hire	-	147
Parish council	Hall hire	238	216
Coffee shop income	Coffee shop	-	29,870
Events and nearly new sales	Fundraising	4,955	2,292
Grants	Outside toilet	-	8,000
		<u>65,465</u>	<u>95,735</u>

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, who organise and assist with fundraising events, serve in the coffee shop and at events. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the accounts.

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Halton Lune Trust	-	5,000
Thrive Energy	-	4,000
Broadband for the Rural North	-	3,000
Lancaster City Council	3,350	1,000
Burton & Rigby Trust	-	500
Department for Education	3,000	-
	<u>6,350</u>	<u>13,500</u>

6. OTHER INCOME

	2023	2022
	£	£
Business support grants	-	15,147
Job retention scheme grants	-	4,350
Business interruption payment	-	146
	<u>-</u>	<u>19,643</u>

HALTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Hall hire	44,734	51,757	96,491
	<u> </u>	<u> </u>	<u> </u>

8. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Hall hire	51,201	153	403	51,757
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	4,587	4,987
Operating lease rentals	10	10
Independent examiner's fee	390	360
	<u> </u>	<u> </u>

10. TRUSTEES' REMUNERATION AND BENEFITS

Maureen Richardson BEM was paid £21,603 (2022 - £19,444) as manager of the centre.

The salaries paid are as permitted under the company's Articles of Association.

No other trustees received any remuneration or benefits from the charity.

TRUSTEES' EXPENSES

3 trustees claimed a total of £415 (2022 - £201) in respect of travelling and telephone expenses from the charity.

11. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	46,093	48,083
Other pension costs	1,191	852
	<u> </u>	<u> </u>
	<u>47,284</u>	<u>48,935</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Centre manager	1	1
Cleaners	2	2
Coffee shop	-	3
Administration	4	4
	<u> </u>	<u> </u>
	<u>7</u>	<u>10</u>

HALTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

11. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,701	-	3,701
Charitable activities			
Hall hire	50,073	5,500	55,573
Coffee shop	29,870	-	29,870
Fundraising	2,292	-	2,292
Outside toilet	-	8,000	8,000
Other trading activities	1,904	-	1,904
Investment income	82	-	82
Other income	19,643	-	19,643
Total	107,565	13,500	121,065
EXPENDITURE ON			
Charitable activities			
Hall hire	63,498	4,640	68,138
Coffee shop	33,882	-	33,882
Early Stages of Parenthood	-	860	860
Total	97,380	5,500	102,880
NET INCOME			
Transfers between funds	10,185	8,000	18,185
	(325)	325	-
Net movement in funds	9,860	8,325	18,185
RECONCILIATION OF FUNDS			
Total funds brought forward	116,150	3,860	120,010
TOTAL FUNDS CARRIED FORWARD	126,010	12,185	138,195

HALTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

13. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures, fittings and equipment £	Catering equipment £	Totals £
COST				
At 1 April 2022	53,822	4,753	44,122	102,697
Additions	-	-	168	168
	<u>53,822</u>	<u>4,753</u>	<u>44,290</u>	<u>102,865</u>
At 31 March 2023				
DEPRECIATION				
At 1 April 2022	4,306	3,294	29,523	37,123
Charge for year	2,153	219	2,215	4,587
	<u>6,459</u>	<u>3,513</u>	<u>31,738</u>	<u>41,710</u>
At 31 March 2023				
NET BOOK VALUE				
At 31 March 2023	<u>47,363</u>	<u>1,240</u>	<u>12,552</u>	<u>61,155</u>
At 31 March 2022	<u>49,516</u>	<u>1,459</u>	<u>14,599</u>	<u>65,574</u>

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 April 2022 and 31 March 2023	100
NET BOOK VALUE	
At 31 March 2023	<u>100</u>
At 31 March 2022	<u>100</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

HCA Trading Limited

Registered office: The Centre at Halton, Low Road, Halton, Lancaster, Lancashire, LA2 6NB

Nature of business: Coffee shop

Class of share:	% holding
Ordinary	100

HALTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

15. STOCKS		2023	2022
		£	£
Bar stock		413	296
Coffee shop stock		-	1,129
		<u>413</u>	<u>1,425</u>
16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023	2022
		£	£
Trade debtors		140	1,227
Amounts owed by group undertakings		5,864	-
Other debtors		1,500	-
Prepayments and accrued income		3,021	2,231
		<u>10,525</u>	<u>3,458</u>
17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023	2022
		£	£
Trade creditors		1,926	943
Deposits in advance		975	1,460
Amounts owed to group undertakings		-	100
Accruals and deferred income		1,939	1,492
		<u>4,840</u>	<u>3,995</u>
18. MOVEMENT IN FUNDS			
	At 1/4/22	Net movement	At
	£	in funds	31/3/23
		£	£
Unrestricted funds			
General fund	106,010	(18,870)	87,140
Maintenance fund	20,000	-	20,000
	<u>126,010</u>	<u>(18,870)</u>	<u>107,140</u>
Restricted funds			
CCTV System	3,000	-	3,000
Outside toilet	8,000	-	8,000
Relaunch of Luncheon Club	685	(685)	-
Educational Opportunities for 12-18 year olds	500	-	500
Gentle exercise class	-	120	120
Health & Social Calendar for Over 55's	-	2,350	2,350
	<u>12,185</u>	<u>1,785</u>	<u>13,970</u>
TOTAL FUNDS	<u>138,195</u>	<u>(17,085)</u>	<u>121,110</u>

HALTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,587	(94,457)	(18,870)
Restricted funds			
Relaunch of Luncheon Club	-	(685)	(685)
Gentle exercise class	1,469	(1,349)	120
Health & Social Calendar for Over 55's	2,350	-	2,350
	<u>3,819</u>	<u>(2,034)</u>	<u>1,785</u>
TOTAL FUNDS	<u><u>79,406</u></u>	<u><u>(96,491)</u></u>	<u><u>(17,085)</u></u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	96,150	10,185	(325)	106,010
Maintenance fund	20,000	-	-	20,000
	<u>116,150</u>	<u>10,185</u>	<u>(325)</u>	<u>126,010</u>
Restricted funds				
CCTV System	3,000	-	-	3,000
Early Stages of Parenthood	860	(860)	-	-
Outside toilet	-	8,000	-	8,000
Relaunch of Luncheon Club	-	685	-	685
Lighting refurbishment	-	(325)	325	-
Educational Opportunities for 12-18 year olds	-	500	-	500
	<u>3,860</u>	<u>8,000</u>	<u>325</u>	<u>12,185</u>
TOTAL FUNDS	<u><u>120,010</u></u>	<u><u>18,185</u></u>	<u><u>-</u></u>	<u><u>138,195</u></u>

HALTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,565	(97,380)	10,185
Restricted funds			
Early Stages of Parenthood	-	(860)	(860)
Outside toilet	8,000	-	8,000
Relaunch of Luncheon Club	1,000	(315)	685
Lighting refurbishment	4,000	(4,325)	(325)
Educational Opportunities for 12-18 year olds	500	-	500
	<u>13,500</u>	<u>(5,500)</u>	<u>8,000</u>
TOTAL FUNDS	<u><u>121,065</u></u>	<u><u>(102,880)</u></u>	<u><u>18,185</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	96,150	(8,685)	(325)	87,140
Maintenance fund	20,000	-	-	20,000
	<u>116,150</u>	<u>(8,685)</u>	<u>(325)</u>	<u>107,140</u>
Restricted funds				
CCTV System	3,000	-	-	3,000
Early Stages of Parenthood	860	(860)	-	-
Outside toilet	-	8,000	-	8,000
Lighting refurbishment	-	(325)	325	-
Educational Opportunities for 12-18 year olds	-	500	-	500
Gentle exercise class	-	120	-	120
Health & Social Calendar for Over 55's	-	2,350	-	2,350
	<u>3,860</u>	<u>9,785</u>	<u>325</u>	<u>13,970</u>
TOTAL FUNDS	<u><u>120,010</u></u>	<u><u>1,100</u></u>	<u><u>-</u></u>	<u><u>121,110</u></u>

HALTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	183,152	(191,837)	(8,685)
Restricted funds			
Early Stages of Parenthood	-	(860)	(860)
Outside toilet	8,000	-	8,000
Relaunch of Luncheon Club	1,000	(1,000)	-
Lighting refurbishment	4,000	(4,325)	(325)
Educational Opportunities for 12-18 year olds	500	-	500
Gentle exercise class	1,469	(1,349)	120
Health & Social Calendar for Over 55's	2,350	-	2,350
	<u>17,319</u>	<u>(7,534)</u>	<u>9,785</u>
TOTAL FUNDS	<u>200,471</u>	<u>(199,371)</u>	<u>1,100</u>

Purposes of Restricted Funds

CCTV System

The CCTV system is being upgraded and a grant has been received of £3,000 from Lanpac in order to carry out the work for this purpose.

Early Stages of Parenthood

A grant of £1,000 was received from Morecambe Bay Foundation for 'Supporting Early Stages of Parenthood' which was used to start a Lockdown Baby Café to support families during the COVID-19 restrictions.

Outside toilet

Funds are being raised for a project to build an outside toilet at the centre which will improve facilities for visitors. Grants of £8,000 have been received from Broadband for the Rural North (£3,000) and Halton Lune Trust (£5,000) in the year.

Relaunch of Luncheon Club

A grant of £1,000 was received from Lancaster City Council to fund the relaunch of the Luncheon Club which had been closed due to the COVID-19 lockdown restrictions.

Lighting refurbishment

A grant of £4,000 was received from Thrive Energy to fund the replacement of hall lighting and taps with LED lighting and sensor taps. Total expenditure was £4,325 and the balance of £325 was funded from the general fund.

Education Opportunities for 12-18 year olds

A grant of £500 was received from Burton & Rigby Trust in order to provide help for the younger people in the community to further their education.

Gentle exercise class

A grant of £1,000 was received from Lancaster City Council to support starting a gentle exercise class for members of the community. The grant expenditure covers an instructor for the class.

HALTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

18. MOVEMENT IN FUNDS - continued

Health & Social Calendar for Over 55's

A grant of £2,350 was received from Lancaster City Council in order to increase the physical and mental wellbeing of older, more vulnerable members of the community who are most at danger of becoming isolated.

Purposes of Designated Funds

Maintenance

The trustees have set aside a designated amount of £20,000 to cover future maintenance of the centre. The trustees consider this to be appropriate for the future running of the charity whilst providing sufficient resources for operating of the charity.

19. RELATED PARTY DISCLOSURES

Maureen Richardson BEM (Director and Trustee)

During the year the charity employed the services of the husband of the trustee who carried out maintenance services at the centre. The value of services provided were as follows:

Mr Carl Richardson £1,201.

At 31 March 2023 £177 was owed to Mr Richardson in respect of the services.

HCA Trading Limited

HCA Trading Limited is a wholly owned subsidiary company of Halton Community Association which runs a coffee shop for the charity.

During the year HCA Trading Limited made donations to Halton Community Association of £7,023.

At 31 March 2023 an amount of £5,864 was owed to Halton Community Association on a loan to HCA Trading Limited.

HALTON COMMUNITY ASSOCIATION

England & Wales - Charity number 1152064

Accounts

REGISTERED COMPANY NUMBER: 08394194 (England and Wales)
REGISTERED CHARITY NUMBER: 1152064

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Halton Community Association

Halton Community Association

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for the Year Ended 31 March 2022**

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Halton Community Association (Registered number: 08394194)

**Report of the Trustees
for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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

Objectives

The charity's objects as set out in the company's Articles of Association are:

1. Promote the benefit of the inhabitants of the parish of Halton with Aughton without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and environmental awareness, and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
2. Establish, or secure the establishment of a community centre (hereinafter called "the centre") and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objectives;
3. Provide, maintain and improve the public area surrounding the community centre, which occupies land previously used as a landfill site and ensure protection of the environment.

Activities

The charity has carried out the following activities during the year to achieve its objectives:

1. Hire of the community centre for community, educational and recreational activities.
2. Operation of a coffee shop within the centre.
3. Holding of fundraising events for the benefit of the community.

The trustees have had regard to the Charity Commission's guidance on public benefit in carrying out its activities during the year

Halton Community Association (Registered number: 08394194)

**Report of the Trustees
for the Year Ended 31 March 2022**

Achievement and performance

The year started in the recovery phase of the pandemic, with a gradual reintroduction of normal group activities over the year.

A special mention must go to the baby and toddler group which provided much needed support to vulnerable families. A Saturday support group was set up and was also successful, the need for this reducing as lockdown eased.

The centre was used as an asymptomatic Covid-19 testing station on Wednesdays for most of the year.

Plans were developed for an outside toilet for the Centre @ Halton, incorporating lift access to the recently developed changing places facilities. Work on this project is still ongoing.

Lorna Crossman was an especially active volunteer during the pandemic. She was put forward for the CVS award and was successful.

Lyn Rose stepped down from the committee in June after many years of service on the committee and she was thanked for all her effort and achievements.

The Publicity Officer position was vacant, and we were lucky to be able to employ Leah Collins in June. Her social media skills have been utilised in a positive and successful way to make more local people aware of the many activities that take place in Halton.

The 'Kickstarter' scheme was launched in the summer of 2021 and Maureen Richardson attended a 'live lounge' event to introduce young people to employment opportunities. Reece Mills came forward as a result, he was hired and started 19th August. He works very hard and is a keen worker in Catering and Hospitality Support. He is now undertaking further training and is enrolled on the Hospitality Team Member apprenticeship programme with Lancaster and Morecambe College (LMC) and is now employed as an apprentice with HCA, increasing his hours of work from 25 to 30 hours per week, plus an additional 2 hours to complete his basic maths and English qualification with LMC.

A Service User Market Research questionnaire was organised by Naomi Turner which was encouraging with all responses being very positive. There was good evidence to show support for the outside toilet project.

Linda Lambson stepped down from the committee in September due to personal reasons, her contribution to the community over many years has been most valuable and appreciated.

In December it was agreed to go ahead with setting up the new company for the Coffee Shop - HCA Trading Ltd. The management of the coffee shop has been so good it made good sense to take this option and make use of funds raised to help support the running of our charity. A staff and volunteer social was held on Sunday 28th November 7pm at the Centre, when the opportunity to thank our wonderful staff and volunteers was taken.

Our Christmas fair was very successful, with over 200 people attending. Covid-19 unfortunately caused the cancellation of the New Year's Eve Ceilidh.

A Moving Forward Community Planning Meeting was held in The Centre @ Halton on Friday 4th February 2022. 12 members of the public attended, and some of the many ideas discussed on the night have already been actioned, with indoor bowling and board games sessions already active.

Many of the regular user groups are thriving but a special mention goes to The Luncheon Club. On one occasion an 'Egg Cup' donation of 2 large turkeys enabled Tom Horn and our team to serve a full roast dinner. Halton Kids Club folded in October 2021. The before and after school setting was taken in house by St Wilfrid's Primary school. At this point Furness Barn Day Nursery expanded their service to include two year olds and kept their hire of the main hall to the same time Monday to Thursday and finishing at 3.15 on Friday.

Halton Community Association (Registered number: 08394194)

**Report of the Trustees
for the Year Ended 31 March 2022**

New developments keep being explored, and a Thursday walking group commenced after an initial meeting on 31st March.

Financial review

During the year the charity made a surplus from operating activities of £18,185 compared to a surplus the previous year of £16,243. The 2022 surplus includes £13,500 grant income which is restricted funds for an outside toilet of £8,000, replacement of lighting of £4,000, relaunch of the Luncheon Club of £1,000 and Educational Opportunities for 12 to 18 year olds of £500.

Hall hire income increased from £17,171 to £50,073. The coffee shop income has increased from £11,171 to £29,870. Income from fundraising events was £2,292.

The increase in income was due to recovery from the easing of Covid-19 lockdown restrictions.

Lighting and taps in the building have been replaced during the year ended 31 March 2022. This was paid for by a grant received of £4,000 from Thrive Energy. An additional £325 was required from the general fund to pay the total cost.

The trustees have set aside a designated amount of £20,000 at 31 March 2022 for future maintenance of the centre.

The charity has total funds at 31 March 2022 of £138,195 of which £126,010 is unrestricted funds and £12,185 is restricted funds.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and administrative details

Registered Company number

08394194 (England and Wales)

Registered Charity number

1152064

Registered office

The Centre at Halton
Low Road
Halton
Lancaster
Lancashire
LA2 6NB

Trustees

Mrs C A Holman
Mr A J Meikle FCA
Mrs M Richardson BEM
Mr N Wilson
Mr B Jefferson CBE
Dr P B Nightingale

Company Secretary

Mrs N C Turner

Halton Community Association

**Report of the Trustees
for the Year Ended 31 March 2022**

Reference and administrative details

Independent Examiner

Kevin Cuddy
RfM Manchester Ltd
Colony
5 Piccadilly Place
Manchester
Greater Manchester
M1 3BR

Directors and Trustees

The following trustees are due to retire by rotation at the Annual General Meeting and, being eligible, offer themselves for re-election.

Mrs C A Holman
Dr P B Nightingale

Approved by order of the board of trustees on 1 June 2022 and signed on its behalf by:



Dr P B Nightingale - Trustee

**Independent Examiner's Report to the Trustees of
Halton Community Association**

Independent examiner's report to the trustees of Halton Community Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

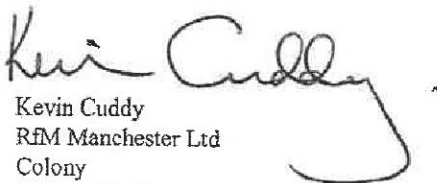
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Kevin Cuddy
RfM Manchester Ltd
Colony
5 Piccadilly Place
Manchester
Greater Manchester
M1 3BR

1 June 2022

Halton Community Association

Statement of Financial Activities for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments from					
Donations and legacies	2	3,701	-	3,701	3,483
Charitable activities					
Hall hire	5	50,073	5,500	55,573	17,171
Coffee shop		29,870	-	29,870	11,171
Fundraising		2,292	-	2,292	-
Toilet refurbishment		-	-	-	13,000
Early Stages of Parenthood		-	-	-	1,000
Outside toilet		-	8,000	8,000	-
Other trading activities	3	1,904	-	1,904	1,782
Investment income	4	82	-	82	200
Other income	6	19,643	-	19,643	47,599
Total		107,565	13,500	121,065	95,406
Expenditure on					
Charitable activities					
Hall hire	7	63,498	4,640	68,138	56,039
Coffee shop		33,882	-	33,882	22,984
Early Stages of Parenthood		-	860	860	140
Total		97,380	5,500	102,880	79,163
NET INCOME		10,185	8,000	18,185	16,243
Transfers between funds	20	(325)	325	-	-
Net movement in funds		9,860	8,325	18,185	16,243
Reconciliation of funds					
Total funds brought forward		116,150	3,860	120,010	103,767
Total funds carried forward		126,010	12,185	138,195	120,010

The notes form part of these financial statements

Halton Community Association (Registered number: 08394194)

**Balance Sheet
31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Fixed assets					
Tangible assets	13	65,574	-	65,574	70,404
Investments	14	100	-	100	-
		65,674	-	65,674	70,404
Current assets					
Stocks	15	1,425	-	1,425	1,373
Debtors	16	3,458	-	3,458	7,448
Cash at bank and in hand		59,448	12,185	71,633	53,323
		64,331	12,185	76,516	62,144
Creditors					
Amounts falling due within one year	17	(3,995)	-	(3,995)	(3,166)
		60,336	12,185	72,521	58,978
Net current assets					
		126,010	12,185	138,195	129,382
Total assets less current liabilities					
Creditors					
Amounts falling due after more than one year	18	-	-	-	(9,372)
NET ASSETS					
		126,010	12,185	138,195	120,010
Funds					
Unrestricted funds	20			126,010	116,150
Restricted funds				12,185	3,860
Total funds					
				138,195	120,010

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

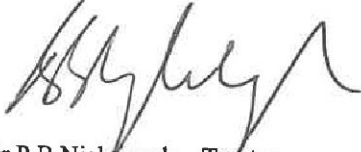
The notes form part of these financial statements

Halton Community Association

**Balance Sheet - continued
31 March 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 1 June 2022 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'P B Nightingale', written in a cursive style.

Dr P B Nightingale - Trustee

The notes form part of these financial statements

Halton Community Association

Notes to the Financial Statements for the Year Ended 31 March 2022

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Hall hire income is included on an accruals basis when it is due.
- Coffee shop income is accounted for when it is received.
- Income from fundraising activities is accounted for when it is received.
- Donations are only accounted for when the charity has unconditional entitlement to the funds.
- Income from grants whether capital or revenue is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and it is not deferred.
- Feed in tariffs are included on accruals basis when they are due.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Short leasehold	- Straight line over 25 years
Fixtures, fittings and equipment	- 15% on reducing balance
Catering equipment	- 15% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value. Cost is calculated on a first in first out basis. Net realisable value means estimated selling price less estimated costs of disposal.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Halton Community Association

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

1. Accounting policies - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

Government grants which are revenue grants are accounted for on the performance model. A grant that does not impose specified future performance-related conditions is recognised in other income when the grant proceeds are received or receivable. A grant that imposes specified future performance-related conditions on the company is recognised in income only when the performance-related conditions are met.

2. Donations and legacies

	2022	2021
	£	£
Knitter Natter	-	36
Luncheon Club	855	107
Charities Trust	72	72
Walking football/netball	1,300	800
Easyfundraising	17	18
Toilet refurbishment	54	554
Bowling equipment	-	1,700
Outside toilet	715	-
Other donations	688	196
	<u>3,701</u>	<u>3,483</u>

3. Other trading activities

	2022	2021
	£	£
Feed in tariffs	1,899	1,773
Sundry income	5	9
	<u>1,904</u>	<u>1,782</u>

4. Investment income

	2022	2021
	£	£
Interest receivable	<u>82</u>	<u>200</u>

Halton Community Association

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

5. Income from charitable activities

		2022	2021
		£	£
Grants	Hall hire	5,500	-
General hire	Hall hire	4,691	150
Pre school and kids club	Hall hire	24,320	12,337
Valley Church	Hall hire	5,304	1,300
Bowling	Hall hire	-	(27)
Pilates and Tae Kwan Do	Hall hire	1,834	258
Ball and sequence	Hall hire	-	(72)
Halton Juniors football	Hall hire	2,844	1,618
Toddlers	Hall hire	371	25
Drummers - Samba Espirito	Hall hire	2,338	15
Five-a-side/ball sports	Hall hire	3,221	804
Ocean Wavers/dance groups	Hall hire	3,344	134
Occasional users	Hall hire	957	685
Fitness groups	Hall hire	486	99
Weight Watchers	Hall hire	-	(56)
Zumba	Hall hire	147	(33)
Parish council	Hall hire	216	-
Emily Broyna Dance	Hall hire	-	(66)
Coffee shop income	Coffee shop	29,870	11,171
Events and nearly new sales	Fundraising	2,292	-
Grants	Toilet refurbishment	-	13,000
Grants	Early Stages of Parenthood	-	1,000
Grants	Outside toilet	8,000	-
		<u>95,735</u>	<u>42,342</u>

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, who organise and assist with fundraising events, serve in the coffee shop and at events.

In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the accounts.

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Halton Lune Trust	5,000	-
Toilet refurbishment	-	13,000
Early Stages of Parenthood	-	1,000
Thrive Energy	4,000	-
Broadband for the Rural North	3,000	-
Lancaster City Council	1,000	-
Burton & Rigby Trust	500	-
	<u>13,500</u>	<u>14,000</u>

Halton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

6. Other income

	2022	2021
	£	£
Business support grants	15,147	21,003
Job retention scheme grants	4,350	26,513
Business interruption payment	146	83
	<u>19,643</u>	<u>47,599</u>

7. Charitable activities costs

	Direct Costs £	Support costs (see note 8) £	Totals £
Hall hire	32,291	35,847	68,138
Coffee shop	24,856	9,026	33,882
Early Stages of Parenthood	860	-	860
	<u>58,007</u>	<u>44,873</u>	<u>102,880</u>

8. Support costs

	Management £	Finance £	Governance costs £	Totals £
Hall hire	35,390	156	301	35,847
Coffee shop	8,610	344	72	9,026
	<u>44,000</u>	<u>500</u>	<u>373</u>	<u>44,873</u>

9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	4,987	5,459
Operating lease rentals	10	10
Independent examiner's fee	360	240
	<u>5,357</u>	<u>11,159</u>

Halton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

10. Trustees' remuneration and benefits

Maureen Richardson BEM was paid £19,444 (2021 - £18,065) as manager of the centre.

The salaries paid are as permitted under the company's Articles of Association.

No other trustees received any remuneration or benefits from the charity.

Trustees' expenses

2 trustees claimed a total of £201 (2021 - £86) in telephone expenses from the charity.

11. Staff costs

	2022	2021
	£	£
Wages and salaries	48,083	41,450
Other pension costs	852	588
	48,935	42,038
	48,935	42,038

The average monthly number of employees during the year was as follows:

	2022	2021
Centre manager	1	1
Cleaners	2	2
Coffee shop	3	4
Administration	4	3
	10	10
	10	10

No employees received emoluments in excess of £60,000.

12. Comparatives for the statement of financial activities

	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments from			
Donations and legacies	3,483	-	3,483
Charitable activities			
Hall hire	17,171	-	17,171
Coffee shop	11,171	-	11,171
Toilet refurbishment	-	13,000	13,000
Early Stages of Parenthood	-	1,000	1,000
Other trading activities	1,782	-	1,782
Investment income	200	-	200
Other income	47,599	-	47,599
	81,406	14,000	95,406
Total	81,406	14,000	95,406

Halton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

12. Comparatives for the statement of financial activities - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Expenditure on Charitable activities			
Hall hire	56,039	-	56,039
Coffee shop	22,984	-	22,984
Early Stages of Parenthood	-	140	140
Total	<u>79,023</u>	<u>140</u>	<u>79,163</u>
NET INCOME	2,383	13,860	16,243
Transfers between funds	28,000	(28,000)	-
Net movement in funds	<u>30,383</u>	<u>(14,140)</u>	<u>16,243</u>
Reconciliation of funds			
Total funds brought forward	85,767	18,000	103,767
Total funds carried forward	<u><u>116,150</u></u>	<u><u>3,860</u></u>	<u><u>120,010</u></u>

13. Tangible fixed assets

	Short leasehold £	Fixtures, fittings and equipment £	Catering equipment £	Totals £
Cost				
At 1 April 2021	53,822	4,753	43,965	102,540
Additions	-	-	157	157
At 31 March 2022	<u>53,822</u>	<u>4,753</u>	<u>44,122</u>	<u>102,697</u>
Depreciation				
At 1 April 2021	2,153	3,036	26,947	32,136
Charge for year	2,153	258	2,576	4,987
At 31 March 2022	<u>4,306</u>	<u>3,294</u>	<u>29,523</u>	<u>37,123</u>
Net book value				
At 31 March 2022	<u><u>49,516</u></u>	<u><u>1,459</u></u>	<u><u>14,599</u></u>	<u><u>65,574</u></u>
At 31 March 2021	<u><u>51,669</u></u>	<u><u>1,717</u></u>	<u><u>17,018</u></u>	<u><u>70,404</u></u>

Halton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

14. Fixed asset investments

	Shares in group undertakings £
Market value	
Additions	100
Net book value	
At 31 March 2022	<u>100</u>
At 31 March 2021	<u>-</u>

There were no investment assets outside the UK.

15. Stocks

	2022 £	2021 £
Bar stock	296	215
Coffee shop stock	1,129	1,158
	<u>1,425</u>	<u>1,373</u>

16. Debtors: amounts falling due within one year

	2022 £	2021 £
Trade debtors	1,227	4,206
Prepayments and accrued income	2,231	3,242
	<u>3,458</u>	<u>7,448</u>

Halton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

17. Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts (see note 19)	-	629
Other loans (see note 19)	100	-
Trade creditors	943	822
Deposits in advance	1,460	993
Accruals and deferred income	1,492	722
	<u>3,995</u>	<u>3,166</u>

18. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loans (see note 19)	-	9,372
	<u>-</u>	<u>9,372</u>

19. Loans

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank loans	-	629
Loan - HCA Trading Ltd	100	-
	<u>100</u>	<u>629</u>
Amounts falling between one and two years:		
Bank loans	-	1,917
	<u>-</u>	<u>1,917</u>
Amounts falling due between two and five years:		
Bank loans	-	6,048
	<u>-</u>	<u>6,048</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans	-	1,407

Halton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

20. Movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	96,150	10,185	(325)	106,010
Maintenance fund	20,000	-	-	20,000
	<u>116,150</u>	<u>10,185</u>	<u>(325)</u>	<u>126,010</u>
Restricted funds				
CCTV System	3,000	-	-	3,000
Early Stages of Parenthood	860	(860)	-	-
Outside toilet	-	8,000	-	8,000
Relaunch of Luncheon Club	-	685	-	685
Lighting refurbishment	-	(325)	325	-
Educational Opportunities for 12-18 year olds	-	500	-	500
	<u>3,860</u>	<u>8,000</u>	<u>325</u>	<u>12,185</u>
TOTAL FUNDS	<u><u>120,010</u></u>	<u><u>18,185</u></u>	<u><u>-</u></u>	<u><u>138,195</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,565	(97,380)	10,185
Restricted funds			
Early Stages of Parenthood	-	(860)	(860)
Outside toilet	8,000	-	8,000
Relaunch of Luncheon Club	1,000	(315)	685
Lighting refurbishment	4,000	(4,325)	(325)
Educational Opportunities for 12-18 year olds	500	-	500
	<u>13,500</u>	<u>(5,500)</u>	<u>8,000</u>
TOTAL FUNDS	<u><u>121,065</u></u>	<u><u>(102,880)</u></u>	<u><u>18,185</u></u>

Halton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

20. Movement in funds - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	60,767	2,383	33,000	96,150
Maintenance fund	25,000	-	(5,000)	20,000
	<u>85,767</u>	<u>2,383</u>	<u>28,000</u>	<u>116,150</u>
Restricted funds				
CCTV System	3,000	-	-	3,000
Toilet refurbishment	15,000	13,000	(28,000)	-
Early Stages of Parenthood	-	860	-	860
	<u>18,000</u>	<u>13,860</u>	<u>(28,000)</u>	<u>3,860</u>
TOTAL FUNDS	<u><u>103,767</u></u>	<u><u>16,243</u></u>	<u><u>-</u></u>	<u><u>120,010</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81,406	(79,023)	2,383
Restricted funds			
Toilet refurbishment	13,000	-	13,000
Early Stages of Parenthood	1,000	(140)	860
	<u>14,000</u>	<u>(140)</u>	<u>13,860</u>
TOTAL FUNDS	<u><u>95,406</u></u>	<u><u>(79,163)</u></u>	<u><u>16,243</u></u>

Halton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

20. Movement in funds - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	60,767	12,568	32,675	106,010
Maintenance fund	25,000	-	(5,000)	20,000
	<u>85,767</u>	<u>12,568</u>	<u>27,675</u>	<u>126,010</u>
Restricted funds				
CCTV System	3,000	-	-	3,000
Toilet refurbishment	15,000	13,000	(28,000)	-
Outside toilet	-	8,000	-	8,000
Relaunch of Luncheon Club	-	685	-	685
Lighting refurbishment	-	(325)	325	-
Educational Opportunities for 12-18 year olds	-	500	-	500
	<u>18,000</u>	<u>21,860</u>	<u>(27,675)</u>	<u>12,185</u>
TOTAL FUNDS	<u><u>103,767</u></u>	<u><u>34,428</u></u>	<u><u>-</u></u>	<u><u>138,195</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	188,971	(176,403)	12,568
Restricted funds			
Toilet refurbishment	13,000	-	13,000
Early Stages of Parenthood	1,000	(1,000)	-
Outside toilet	8,000	-	8,000
Relaunch of Luncheon Club	1,000	(315)	685
Lighting refurbishment	4,000	(4,325)	(325)
Educational Opportunities for 12-18 year olds	500	-	500
	<u>27,500</u>	<u>(5,640)</u>	<u>21,860</u>
TOTAL FUNDS	<u><u>216,471</u></u>	<u><u>(182,043)</u></u>	<u><u>34,428</u></u>

Halton Community Association

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

20. Movement in funds - continued

Purposes of Restricted Funds

CCTV System

The CCTV system is being upgraded and a grant has been received of £3,000 from Lanpac in order to carry out the work for this purpose.

Toilet Refurbishment

The toilets in the original centre building were refurbished and grants of £28,000 have been received from Halton Lune Trust (£5,000) and Communities Fund (£10,000) in the year ended 31 March 2020 and from Foyle Foundation (£5,000), Bernard Sunley Trust (£5,000) and Lancashire Environmental Fund (LEF) (£3,000) in the year ended 31 March 2021 for this purpose. Total expenditure has been £53,822 and the balance of expenditure has been funded from donations and the designated funds.

Early Stages of Parenthood

A grant of £1,000 was received from Morecambe Bay Foundation for 'Supporting Early Stages of Parenthood' which was used to start a Lockdown Baby Café to support families during the COVID-19 restrictions.

Outside toilet

Funds are being raised for a project to build an outside toilet at the centre which will improve facilities for visitors. Grants of £8,000 have been received from Broadband for the Rural North (£3,000) and Halton Lune Trust (£5,000) in the year.

Relaunch of Luncheon Club

A grant of £1,000 was received from Lancaster City Council to fund the relaunch of the Luncheon Club which had been closed due to the COVID-19 lockdown restrictions.

Lighting refurbishment

A grant of £4,000 was received from Thrive Energy to fund the replacement of hall lighting and taps with LED lighting and sensor taps. Total expenditure was £4,325 and the balance of £325 was funded from the general fund.

Purposes of Designated Funds

Maintenance

The trustees have set aside a designated amount of £20,000 to cover future maintenance of the centre. The trustees consider this to be appropriate for the future running of the charity whilst providing sufficient resources for operating of the charity.

Halton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

21. Related party disclosures

Maureen Richardson BEM (Director and Trustee)

During the year the charity employed the services of the husband of the trustee who carried out maintenance services at the centre. The value of services provided were as follows:

Mr Carl Richardson £852.

At 31 March 2022 no monies were owed to Mr Richardson in respect of the services.

HALTON COMMUNITY ASSOCIATION

England & Wales - Charity number 1152064

Accounts

REGISTERED COMPANY NUMBER: 08394194 (England and Wales)
REGISTERED CHARITY NUMBER: 1152064

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Halton Community Association

Halton Community Association

**Contents of the Financial Statements
for the Year Ended 31 March 2021**

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Detailed Statement of Financial Activities	18 to 20

Halton Community Association

Report of the Trustees for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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

Objectives

The charity's objects as set out in the company's Articles of Association are:

1. Promote the benefit of the inhabitants of the parish of Halton with Aughton without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and environmental awareness, and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
2. Establish, or secure the establishment of a community centre (hereinafter called "the centre") and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objectives;
3. Provide, maintain and improve the public area surrounding the community centre, which occupies land previously used as a landfill site and ensure protection of the environment.

Activities

The charity has carried out the following activities during the year to achieve its objectives:

1. Hire of the community centre for community, educational and recreational activities.
2. Operation of a coffee shop within the centre.
3. Holding of fundraising events for the benefit of the community.

The trustees have had regard to the Charity Commission's guidance on public benefit in carrying out its activities during the year

Achievement and performance

The major achievement for 2020 was when the HCA received the Queen's Award for Voluntary Services.

HCA also took the opportunity of the lockdowns to complete the extensive refurbishment of its toilet block, using money it had raised through its own fundraising efforts and funding secured from Awards for All, Bernard Sunley Foundation, The Foyle Foundation, Lancashire Environmental Fund and Halton Lune Trust.

HCA has a number of core activities which have been all impacted by the COVID-19 pandemic, but links have been maintained and groups supported as much as possible during this year. Activities usually taking part at HCA include American Square Dancing, Baby, Toddler and Pre-school Groups, Gardening Clubs, a Knit & Natter Group, a Luncheon Club for Over 55s, Memory Café, Before & Afterschool clubs, Book Club, Singing Groups and Walking Football & Netball sessions. There is also a football academy catering for over 120 kids, with teams that compete in local leagues. A local church group (Valley Church) also hires the facilities in the Centre for its weekly services and events.

The Centre generates its income, during normal times, by hiring its facilities to private contractors to provide classes, sessions and events and also charging directly for events that it stages, such as its Nearly New Sales, Ceilidhs and live music concerts. An important source of income is from the Coffee Shop which is usually open 7 days per week. The Coffee Shop is also a great source of volunteering for young people doing their Duke of Edinburgh Awards.

Also part of their wider community engagement, the Centre is a hub used by local agencies, such as Child Action North West, to enable early interventions and restorative justice exercises to be implemented in the grounds of the Centre.

The Centre continues as the venue for local Parish Council meetings

Halton Community Association

Report of the Trustees for the Year Ended 31 March 2021

Financial review

During the year the charity made a surplus from operating activities of £16,243 compared to a surplus the previous year of £28,177. The 2021 surplus includes £14,000 grant income which is restricted funds for the toilet refurbishment of £13,000 and Early Stages of Parenthood for £1,000.

Hall hire income decreased from £58,101 to £17,171. The coffee shop income has decreased from £28,582 to £11,171.

Donations related to fundraising events decreased from £5,326 to £0.

The reduction in income was due to closure during COVID-19 lockdown restrictions.

The toilets in the original centre building were refurbished during the year and grants of £15,000 for this project had been received by 31 March 2020. Further grants have been received in the year of £13,000 made up of monies received from Foyle Foundation (£5,000), Bernard Sunley Trust (£5,000) and Lancashire Environmental Fund (LEF) (£3,000). The trustees had set aside a designated amount of £25,000 at 31 March 2020 for future maintenance of the centre. £5,000 of these funds were used for the toilet refurbishment leaving a designated amount of £20,000 at 31 March 2021.

The charity has total funds at 31 March 2021 of £120,010 of which £116,150 is unrestricted funds and £3,860 is restricted funds.

COVID-19

Like many charities, most of HCA's activities are based indoors and involve direct, face to face interaction. All these user groups have therefore been severely affected by the pandemic.

However, when COVID -19 rules allowed, the Centre reorganised its building, opened a new doorway, set up a one-way system, established sanitiser stations, posted relevant signage and reinvented its Coffee Shop as a Take Away venue.

The Centre has also been able, at times, to continue to offer its outdoor activities, such as the Walking Netball and Football.

The Centre set up a support group to link volunteers with vulnerable members of the community and advertised this through a leaflet drop.

As part of a wider community effort, the Centre was also utilised as a hub for the production, storage and distribution of PPE equipment, scrubs and laundry bags in conjunction with the Morecambe Bay Scrubs, a voluntary community organization founded by a HCA volunteer, Sandra Lively, who is a recently retired midwife and member of the Coffee Shop staff. She led on this project and coordinated other volunteers to make the items and commandeered the Centre's main hall as the collection point for hospital and GP surgery staff volunteers.

When allowed, the Centre has facilitated and operated the vital resources of Memory Café, Luncheon Club and the Lockdown Baby Café. In consultation with Lancaster City Council Environmental Health department, all of these activities have been approved and authorised as vulnerable groups who have experienced life changing incidents. Stringent safety measures were put in place to enable these activities to continue, such as online bookings, time-limited attendance, social distance measures, extensive cleaning operations, signage and sanitisation practices. All of these measures have incurred costs for the charity.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and administrative details

Registered Company number

08394194 (England and Wales)

Registered Charity number

1152064

Halton Community Association

**Report of the Trustees
for the Year Ended 31 March 2021**

Registered office

The Centre at Halton
Low Road
Halton
Lancaster
Lancashire
LA2 6NB

Trustees

Mrs C A Holman
Mr A J Meikle FCA
Mrs M Richardson BEM
Mr N Wilson
Mr B Jefferson MBE
Dr P B Nightingale

Independent Examiner

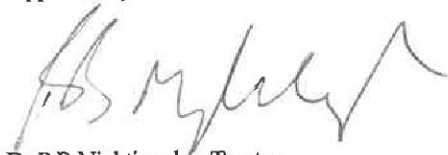
Michael Hargreaves
ACIS
5 Longhouse Lane
Poulton le Fylde
Lancashire
FY6 8DE

Directors and Trustees

The following trustees are due to retire by rotation at the Annual General Meeting and, being eligible, offer themselves for re-election.

Mr A J Meikle FCA
Mrs M Richardson BEM

Approved by order of the board of trustees on 2 June 2021 and signed on its behalf by:



Dr P B Nightingale - Trustee

**Independent Examiner's Report to the Trustees of
Halton Community Association**

Independent examiner's report to the trustees of Halton Community Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Michael Hargreaves
ACIS
5 Longhouse Lane
Poulton le Fylde
Lancashire
FY6 8DE

2 June 2021

Halton Community Association

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments from					
Donations and legacies	2	3,483	-	3,483	2,396
Charitable activities					
Hall hire	5	17,171	-	17,171	59,101
Coffee shop		11,171	-	11,171	28,582
Fundraising		-	-	-	5,326
CCTV system		-	-	-	3,000
Toilet refurbishment		-	13,000	13,000	15,000
Early Stages of Parenthood		-	1,000	1,000	-
Other trading activities	3	1,782	-	1,782	1,821
Investment income	4	200	-	200	258
Other income	6	47,599	-	47,599	-
Total		81,406	14,000	95,406	115,484
Expenditure on					
Charitable activities					
Hall hire	7	56,039	-	56,039	59,772
Coffee shop		22,984	-	22,984	27,535
Early Stages of Parenthood		-	140	140	-
Total		79,023	140	79,163	87,307
NET INCOME		2,383	13,860	16,243	28,177
Transfers between funds	19	28,000	(28,000)	-	-
Net movement in funds		30,383	(14,140)	16,243	28,177
Reconciliation of funds					
Total funds brought forward		85,767	18,000	103,767	75,590
Total funds carried forward		116,150	3,860	120,010	103,767

The notes form part of these financial statements

Halton Community Association

**Balance Sheet
31 March 2021**

		Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
	Notes				
Fixed assets					
Tangible assets	13	70,404	-	70,404	20,194
Current assets					
Stocks	14	1,373	-	1,373	1,412
Debtors	15	7,448	-	7,448	3,542
Cash at bank and in hand		49,463	3,860	53,323	84,264
		<u>58,284</u>	<u>3,860</u>	<u>62,144</u>	<u>89,218</u>
Creditors					
Amounts falling due within one year	16	(3,166)	-	(3,166)	(5,645)
		<u>55,118</u>	<u>3,860</u>	<u>58,978</u>	<u>83,573</u>
Net current assets					
		125,522	3,860	129,382	103,767
Creditors					
Amounts falling due after more than one year	17	(9,372)	-	(9,372)	-
NET ASSETS		<u>116,150</u>	<u>3,860</u>	<u>120,010</u>	<u>103,767</u>
Funds	19				
Unrestricted funds				116,150	85,767
Restricted funds				3,860	18,000
Total funds				<u>120,010</u>	<u>103,767</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

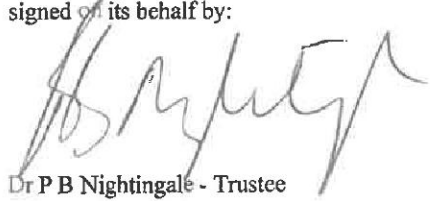
The notes form part of these financial statements

Halton Community Association

**Balance Sheet - continued
31 March 2021**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 2 June 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Dr P B Nightingale', written over a horizontal line.

Dr P B Nightingale - Trustee

The notes form part of these financial statements

Halton Community Association

Notes to the Financial Statements for the Year Ended 31 March 2021

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Hall hire income is included on an accruals basis when it is due.
- Coffee shop income is accounted for when it is received.
- Income from fundraising activities is accounted for when it is received.
- Donations are only accounted for when the charity has unconditional entitlement to the funds.
- Income from grants whether capital or revenue is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and it is not deferred.
- Feed in tariffs are included on accruals basis when they are due.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Short leasehold	- Straight line over 25 years
Fixtures, fittings and equipment	- 15% on reducing balance
Catering equipment	- 15% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value. Cost is calculated on a first in first out basis. Net realisable value means estimated selling price less estimated costs of disposal.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Halton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

1. Accounting policies - continued

Government grants

Government grants which are revenue grants are accounted for on the performance model. A grant that does not impose specified future performance-related conditions is recognised in other income when the grant proceeds are received or receivable. A grant that imposes specified future performance-related conditions on the company is recognised in income only when the performance-related conditions are met.

2. Donations and legacies

	2021	2020
	£	£
Knitter Natter	36	109
Luncheon Club	107	1,000
Charities Trust	72	80
Fair Share Food	-	192
Camforth Rotary	-	114
Walking football/netball	800	800
Easyfundraising	18	54
Toilet refurbishment	554	-
Bowling equipment	1,700	-
Other donations	196	47
	<u>3,483</u>	<u>2,396</u>

3. Other trading activities

	2021	2020
	£	£
Feed in tariffs	1,773	1,811
Sundry income	9	10
	<u>1,782</u>	<u>1,821</u>

4. Investment income

	2021	2020
	£	£
Interest receivable	200	258
	<u>200</u>	<u>258</u>

Halton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

5. Income from charitable activities

		2021	2020
		£	£
Grants	Hall hire	-	1,000
General hire	Hall hire	150	6,688
Pre school and kids club	Hall hire	12,337	22,214
Valley Church	Hall hire	1,300	7,942
Bowling	Hall hire	(27)	622
RSPB	Hall hire	-	142
Pilates and Tae Kwan Do	Hall hire	258	3,086
Ball and sequence	Hall hire	(72)	792
Halton Juniors football	Hall hire	1,618	2,030
Toddlers	Hall hire	25	873
Drummers - Samba Espirito	Hall hire	15	2,411
Enjoy a ball/fun and flex	Hall hire	-	1,961
Physiotherapy and aromatherapy	Hall hire	-	396
Five-a-side/ball sports	Hall hire	804	1,879
Ocean Wavers/dance groups	Hall hire	134	2,429
Occasional users	Hall hire	685	1,009
Fitness groups	Hall hire	99	981
Weight Watchers	Hall hire	(56)	336
Zumba	Hall hire	(33)	740
Parish council	Hall hire	-	230
Lune Valley Voices	Hall hire	-	525
Emily Broyna Dance	Hall hire	(66)	815
Coffee shop income	Coffee shop	11,171	28,582
Table top and nearly new sales	Fundraising	-	345
Bars	Fundraising	-	2,349
Ceilidhs	Fundraising	-	931
Family fun nights	Fundraising	-	381
Roller discos	Fundraising	-	1,320
Grants	CCTV system	-	3,000
Grants	Toilet refurbishment	13,000	15,000
Grants	Early Stages of Parenthood	1,000	-
		<u>42,342</u>	<u>111,009</u>

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, who organise and assist with fundraising events, serve in the coffee shop and at events.

In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the accounts.

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Halton Lune Hydro	-	500
Carnforth Rotary	-	500
CCTV System	-	3,000
Toilet refurbishment	13,000	15,000
Early Stages of Parenthood	1,000	-
	<u>14,000</u>	<u>19,000</u>

Halton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

6. Other income

	2021	2020
	£	£
Business support grants	21,003	-
Job retention scheme grants	26,513	-
Business interruption payment	83	-
	<u>47,599</u>	<u>-</u>

7. Charitable activities costs

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Hall hire	22,961	33,078	56,039
Coffee shop	18,922	4,062	22,984
Early Stages of Parenthood	140	-	140
	<u>42,023</u>	<u>37,140</u>	<u>79,163</u>

8. Support costs

	Management	Finance	Governance costs	Totals
	£	£	£	£
Hall hire	32,737	148	193	33,078
Coffee shop	3,986	16	60	4,062
	<u>36,723</u>	<u>164</u>	<u>253</u>	<u>37,140</u>

9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	5,459	3,564
Operating lease rentals	10	10
Independent examiner's fee	240	230
	<u>5,709</u>	<u>7,304</u>

10. Trustees' remuneration and benefits

Maureen Richardson BEM was paid £18,065 (2020 - £18,930) as manager of the centre.

The salaries paid are as permitted under the company's Articles of Association.

No other trustees received any remuneration or benefits from the charity.

Halton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

10. Trustees' remuneration and benefits - continued

Trustees' expenses

2 trustees claimed a total of £86 (2020 - £187) in telephone expenses from the charity.

11. Staff costs

	2021	2020
	£	£
Wages and salaries	41,450	36,240
Other pension costs	588	424
	<u>42,038</u>	<u>36,664</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Centre manager	1	1
Cleaners	2	2
Coffee shop	4	4
Administration	3	2
	<u>10</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

12. Comparatives for the statement of financial activities

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Income and endowments from			
Donations and legacies	2,396	-	2,396
Charitable activities			
Hall hire	59,101	-	59,101
Coffee shop	28,582	-	28,582
Fundraising	5,326	-	5,326
CCTV system	-	3,000	3,000
Toilet refurbishment	-	15,000	15,000
Other trading activities	1,821	-	1,821
Investment income	258	-	258
Total	<u>97,484</u>	<u>18,000</u>	<u>115,484</u>
Expenditure on			
Charitable activities			
Hall hire	59,772	-	59,772
Coffee shop	27,535	-	27,535
Total	<u>87,307</u>	<u>-</u>	<u>87,307</u>
NET INCOME	<u>10,177</u>	<u>18,000</u>	<u>28,177</u>

Halton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

12. Comparatives for the statement of financial activities - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Reconciliation of funds			
Total funds brought forward	75,590	-	75,590
Total funds carried forward	<u>85,767</u>	<u>18,000</u>	<u>103,767</u>

13. Tangible fixed assets

	Short leasehold £	Fixtures, fittings and equipment £	Catering equipment £	Totals £
Cost				
At 1 April 2020	-	4,753	42,118	46,871
Additions	53,822	-	1,847	55,669
At 31 March 2021	<u>53,822</u>	<u>4,753</u>	<u>43,965</u>	<u>102,540</u>
Depreciation				
At 1 April 2020	-	2,733	23,944	26,677
Charge for year	2,153	303	3,003	5,459
At 31 March 2021	<u>2,153</u>	<u>3,036</u>	<u>26,947</u>	<u>32,136</u>
Net book value				
At 31 March 2021	<u>51,669</u>	<u>1,717</u>	<u>17,018</u>	<u>70,404</u>
At 31 March 2020	<u>-</u>	<u>2,020</u>	<u>18,174</u>	<u>20,194</u>

14. Stocks

	2021 £	2020 £
Bar stock	215	359
Coffee shop stock	1,158	1,053
	<u>1,373</u>	<u>1,412</u>

Halton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

15. Debtors: amounts falling due within one year	2021	2020
	£	£
Trade debtors	4,206	39
Prepayments and accrued income	3,242	3,503
	<u>7,448</u>	<u>3,542</u>
16. Creditors: amounts falling due within one year	2021	2020
	£	£
Bank loans and overdrafts (see note 18)	629	-
Trade creditors	822	155
Deposits in advance	993	1,228
Accruals and deferred income	722	4,262
	<u>3,166</u>	<u>5,645</u>
17. Creditors: amounts falling due after more than one year	2021	2020
	£	£
Bank loans (see note 18)	9,372	-
	<u>9,372</u>	<u>-</u>
18. Loans		
An analysis of the maturity of loans is given below:		
	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank loans	629	-
	<u>629</u>	<u>-</u>
Amounts falling between one and two years:		
Bank loans	1,917	-
	<u>1,917</u>	<u>-</u>
Amounts falling due between two and five years:		
Bank loans	6,048	-
	<u>6,048</u>	<u>-</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans	1,407	-

Halton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

19. Movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	60,767	2,383	33,000	96,150
Maintenance fund	25,000	-	(5,000)	20,000
	<u>85,767</u>	<u>2,383</u>	<u>28,000</u>	<u>116,150</u>
Restricted funds				
CCTV System	3,000	-	-	3,000
Toilet refurbishment	15,000	13,000	(28,000)	-
Early Stages of Parenthood	-	860	-	860
	<u>18,000</u>	<u>13,860</u>	<u>(28,000)</u>	<u>3,860</u>
TOTAL FUNDS	<u>103,767</u>	<u>16,243</u>	<u>-</u>	<u>120,010</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81,406	(79,023)	2,383
Restricted funds			
Toilet refurbishment	13,000	-	13,000
Early Stages of Parenthood	1,000	(140)	860
	<u>14,000</u>	<u>(140)</u>	<u>13,860</u>
TOTAL FUNDS	<u>95,406</u>	<u>(79,163)</u>	<u>16,243</u>

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	50,590	10,177	60,767
Maintenance fund	25,000	-	25,000
	<u>75,590</u>	<u>10,177</u>	<u>85,767</u>
Restricted funds			
CCTV System	-	3,000	3,000
Toilet refurbishment	-	15,000	15,000
	<u>-</u>	<u>18,000</u>	<u>18,000</u>
TOTAL FUNDS	<u>75,590</u>	<u>28,177</u>	<u>103,767</u>

Halton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

19. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	97,484	(87,307)	10,177
Restricted funds			
CCTV System	3,000	-	3,000
Toilet refurbishment	15,000	-	15,000
	<u>18,000</u>	<u>-</u>	<u>18,000</u>
TOTAL FUNDS	<u><u>115,484</u></u>	<u><u>(87,307)</u></u>	<u><u>28,177</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	50,590	12,560	33,000	96,150
Maintenance fund	25,000	-	(5,000)	20,000
	<u>75,590</u>	<u>12,560</u>	<u>28,000</u>	<u>116,150</u>
Restricted funds				
CCTV System	-	3,000	-	3,000
Toilet refurbishment	-	28,000	(28,000)	-
Early Stages of Parenthood	-	860	-	860
	<u>-</u>	<u>31,860</u>	<u>(28,000)</u>	<u>3,860</u>
TOTAL FUNDS	<u><u>75,590</u></u>	<u><u>44,420</u></u>	<u><u>-</u></u>	<u><u>120,010</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	178,890	(166,330)	12,560
Restricted funds			
CCTV System	3,000	-	3,000
Toilet refurbishment	28,000	-	28,000
Early Stages of Parenthood	1,000	(140)	860
	<u>32,000</u>	<u>(140)</u>	<u>31,860</u>
TOTAL FUNDS	<u><u>210,890</u></u>	<u><u>(166,470)</u></u>	<u><u>44,420</u></u>

Halton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

19. Movement in funds - continued

Purposes of Restricted Funds

CCTV System

The CCTV system is being upgraded and a grant has been received of £3,000 from Lanpac in order to carry out the work for this purpose.

Toilet Refurbishment

The toilets in the original centre building were refurbished and grants of £28,000 have been received from Halton Lune Trust (£5,000) and Communities Fund (£10,000) in the year ended 31 March 2020 and from Foyle Foundation (£5,000), Bernard Sunley Trust (£5,000) and Lancashire Environmental Fund (LEF) (£3,000) in the current year for this purpose. Total expenditure has been £53,822 and the balance of expenditure has been funded from donations and the designated funds.

Early Stages of Parenthood

A grant of £1,000 was received from Morecambe Bay Foundation for 'Supporting Early Stages of Parenthood' which was used to start a Lockdown Baby Café to support families during the COVID-19 restrictions.

Purposes of Designated Funds

Maintenance

The trustees have set aside a designated amount of £20,000 to cover future maintenance of the centre. The trustees consider this to be appropriate for the future running of the charity whilst providing sufficient resources for operating of the charity. The fund was utilised during the year for the toilet refurbishment to cover the shortfall from the grants received as restricted funds

20. Related party disclosures

Maureen Richardson BEM (Director and Trustee)

During the year the charity employed the services of the husband of the trustee who carried out maintenance services at the centre. The value of services provided were as follows:

Mr Carl Richardson £729.

At 31 March 2021 no monies were owed to Mr Richardson in respect of the services.

