

**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**

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**Halton Community Association**

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for the Year Ended 31 March 2021**

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## **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**

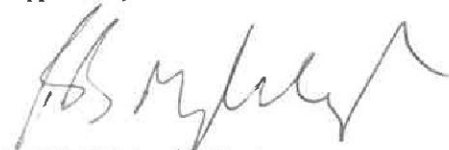
Michael Hargreaves  
ACIS  
5 Longhouse Lane  
Poulton le Fylde  
Lancashire  
FY6 8DE

**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 £
<b>Income and endowments from</b>					
Donations and legacies	2	3,483	-	3,483	2,396
<b>Charitable activities</b>	5				
Hall hire		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	-
<b>Total</b>		<b>81,406</b>	<b>14,000</b>	<b>95,406</b>	<b>115,484</b>
<b>Expenditure on</b>					
<b>Charitable activities</b>	7				
Hall hire		56,039	-	56,039	59,772
Coffee shop		22,984	-	22,984	27,535
Early Stages of Parenthood		-	140	140	-
<b>Total</b>		<b>79,023</b>	<b>140</b>	<b>79,163</b>	<b>87,307</b>
<b>NET INCOME</b>		<b>2,383</b>	<b>13,860</b>	<b>16,243</b>	<b>28,177</b>
<b>Transfers between funds</b>	19	<b>28,000</b>	<b>(28,000)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>30,383</b>	<b>(14,140)</b>	<b>16,243</b>	<b>28,177</b>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		<b>85,767</b>	<b>18,000</b>	<b>103,767</b>	<b>75,590</b>
<b>Total funds carried forward</b>		<b>116,150</b>	<b>3,860</b>	<b>120,010</b>	<b>103,767</b>

The notes form part of these financial statements

# Halton Community Association

## Balance Sheet 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Fixed assets</b>					
Tangible assets	13	70,404	-	70,404	20,194
<b>Current assets</b>					
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>
<b>Creditors</b>					
Amounts falling due within one year	16	(3,166)	-	(3,166)	(5,645)
<b>Net current assets</b>		<u>55,118</u>	<u>3,860</u>	<u>58,978</u>	<u>83,573</u>
<b>Total assets less current liabilities</b>		125,522	3,860	129,382	103,767
<b>Creditors</b>					
Amounts falling due after more than one year	17	(9,372)	-	(9,372)	-
<b>NET ASSETS</b>		<u>116,150</u>	<u>3,860</u>	<u>120,010</u>	<u>103,767</u>
<b>Funds</b>	19				
Unrestricted funds				116,150	85,767
Restricted funds				<u>3,860</u>	<u>18,000</u>
<b>Total funds</b>				<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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

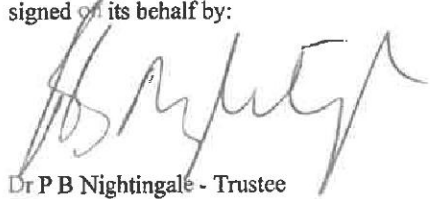


**Halton Community Association**

**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 dark ink, appearing to read 'P B Nightingale', written over the printed name.

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
Carnforth 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	<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>3,804</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 £
<b>Income and endowments from</b>			
Donations and legacies	2,396	-	2,396
<b>Charitable activities</b>			
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
<b>Total</b>	<u>97,484</u>	<u>18,000</u>	<u>115,484</u>
<b>Expenditure on</b>			
<b>Charitable activities</b>			
Hall hire	59,772	-	59,772
Coffee shop	27,535	-	27,535
<b>Total</b>	<u>87,307</u>	<u>-</u>	<u>87,307</u>
<b>NET INCOME</b>	<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 £
<b>Reconciliation of funds</b>			
Total funds brought forward	75,590	-	75,590
<b>Total funds carried forward</b>	<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 £
<b>Cost</b>				
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>
<b>Depreciation</b>				
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>
<b>Net book value</b>				
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	<u>1,158</u>	<u>1,053</u>
	<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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	81,406	(79,023)	2,383
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
CCTV System	-	3,000	3,000
Toilet refurbishment	-	15,000	15,000
	<u>-</u>	<u>18,000</u>	<u>18,000</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	97,484	(87,307)	10,177
<b>Restricted funds</b>			
CCTV System	3,000	-	3,000
Toilet refurbishment	15,000	-	15,000
	<u>18,000</u>	<u>-</u>	<u>18,000</u>
<b>TOTAL FUNDS</b>	<u>115,484</u>	<u>(87,307)</u>	<u>28,177</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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>75,590</u>	<u>44,420</u>	<u>-</u>	<u>120,010</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 £
<b>Unrestricted funds</b>			
General fund	178,890	(166,330)	12,560
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>210,890</u>	<u>(166,470)</u>	<u>44,420</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.

