

**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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**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

**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:

A handwritten signature in black ink, appearing to read 'P B Nightingale', with a stylized flourish at the end.

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').

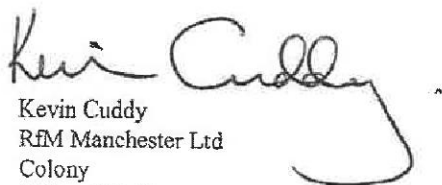
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 £
<b>Income and endowments from</b>					
Donations and legacies	2	3,701	-	3,701	3,483
<b>Charitable activities</b>	5				
Hall hire		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
<b>Total</b>		<b>107,565</b>	<b>13,500</b>	<b>121,065</b>	<b>95,406</b>
<b>Expenditure on</b>					
<b>Charitable activities</b>	7				
Hall hire		63,498	4,640	68,138	56,039
Coffee shop		33,882	-	33,882	22,984
Early Stages of Parenthood		-	860	860	140
<b>Total</b>		<b>97,380</b>	<b>5,500</b>	<b>102,880</b>	<b>79,163</b>
<b>NET INCOME</b>		<b>10,185</b>	<b>8,000</b>	<b>18,185</b>	<b>16,243</b>
<b>Transfers between funds</b>	20	(325)	325	-	-
<b>Net movement in funds</b>		<b>9,860</b>	<b>8,325</b>	<b>18,185</b>	<b>16,243</b>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		<b>116,150</b>	<b>3,860</b>	<b>120,010</b>	<b>103,767</b>
<b>Total funds carried forward</b>		<b>126,010</b>	<b>12,185</b>	<b>138,195</b>	<b>120,010</b>

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 £
<b>Fixed assets</b>					
Tangible assets	13	65,574	-	65,574	70,404
Investments	14	100	-	100	-
		<u>65,674</u>	<u>-</u>	<u>65,674</u>	<u>70,404</u>
<b>Current assets</b>					
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
		<u>64,331</u>	<u>12,185</u>	<u>76,516</u>	<u>62,144</u>
<b>Creditors</b>					
Amounts falling due within one year	17	(3,995)	-	(3,995)	(3,166)
		<u>60,336</u>	<u>12,185</u>	<u>72,521</u>	<u>58,978</u>
<b>Net current assets</b>					
		<u>60,336</u>	<u>12,185</u>	<u>72,521</u>	<u>58,978</u>
<b>Total assets less current liabilities</b>		<u>126,010</u>	<u>12,185</u>	<u>138,195</u>	<u>129,382</u>
<b>Creditors</b>					
Amounts falling due after more than one year	18	-	-	-	(9,372)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,372)</u>
<b>NET ASSETS</b>		<u>126,010</u>	<u>12,185</u>	<u>138,195</u>	<u>120,010</u>
<b>Funds</b>	20				
Unrestricted funds				126,010	116,150
Restricted funds				12,185	3,860
				<u>138,195</u>	<u>120,010</u>
<b>Total funds</b>				<u>138,195</u>	<u>120,010</u>

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

- 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.

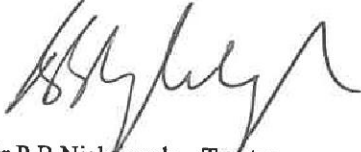
The notes form part of these financial statements

**Halton Community Association**

**Balance Sheet - continued  
31 March 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	82	200
	<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
	Activity	£	£
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>5,709</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
	<u>48,935</u>	<u>42,038</u>

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
	<u>10</u>	<u>10</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	3,483	-	3,483
<b>Charitable activities</b>			
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
<b>Total</b>	<u>81,406</u>	<u>14,000</u>	<u>95,406</u>

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

**13. Tangible fixed assets**

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



# **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

100

At 31 March 2021

-

There were no investment assets outside the UK.

### **15. Stocks**

2022

2021

£

£

Bar stock

296

215

Coffee shop stock

1,129

1,158

1,425

1,373

### **16. Debtors: amounts falling due within one year**

2022

2021

£

£

Trade debtors

1,227

4,206

Prepayments and accrued income

2,231

3,242

3,458

7,448

# **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
Amounts falling due between two and five years:		
Bank loans	-	6,048
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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>120,010</u>	<u>18,185</u>	<u>-</u>	<u>138,195</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	107,565	(97,380)	10,185
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>121,065</u>	<u>(102,880)</u>	<u>18,185</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 £
<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>

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	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>

# **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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>103,767</u>	<u>34,428</u>	<u>-</u>	<u>138,195</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	188,971	(176,403)	12,568
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>216,471</u>	<u>(182,043)</u>	<u>34,428</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.