

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

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**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:

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

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').

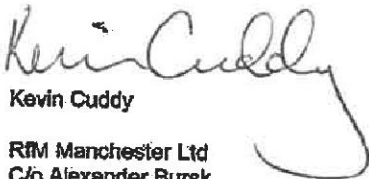
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). 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	5				
Hall hire		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	7				
Hall hire		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>107,140</u>	<u>13,970</u>	<u>121,110</u>	<u>138,195</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
		<u>61,255</u>	<u>-</u>	<u>61,255</u>	<u>65,674</u>
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
		<u>50,725</u>	<u>13,970</u>	<u>64,695</u>	<u>76,516</u>
CREDITORS					
Amounts falling due within one year	17	(4,840)	-	(4,840)	(3,995)
NET CURRENT ASSETS		<u>45,885</u>	<u>13,970</u>	<u>59,855</u>	<u>72,521</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>107,140</u>	<u>13,970</u>	<u>121,110</u>	<u>138,195</u>
NET ASSETS		<u>107,140</u>	<u>13,970</u>	<u>121,110</u>	<u>138,195</u>
FUNDS	18				
Unrestricted funds				107,140	126,010
Restricted funds				13,970	12,185
TOTAL FUNDS				<u>121,110</u>	<u>138,195</u>

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

- 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.

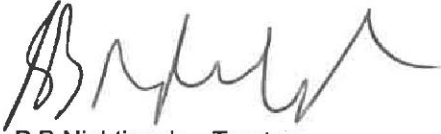
The notes form part of these financial statements

HALTON COMMUNITY ASSOCIATION

**BALANCE SHEET - continued
31 MARCH 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 'Dr 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

		2023	2022
	Activity	£	£
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	<u>44,734</u>	<u>51,757</u>	<u>96,491</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Hall hire	<u>51,201</u>	<u>153</u>	<u>403</u>	<u>51,757</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	<u>390</u>	<u>360</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	<u>1,191</u>	<u>852</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	<u>4</u>	<u>4</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	10,185	8,000	18,185
Transfers between funds	(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
At 31 March 2023	53,822	4,753	44,290	102,865
DEPRECIATION				
At 1 April 2022	4,306	3,294	29,523	37,123
Charge for year	2,153	219	2,215	4,587
At 31 March 2023	6,459	3,513	31,738	41,710
NET BOOK VALUE				
At 31 March 2023	47,363	1,240	12,552	61,155
At 31 March 2022	49,516	1,459	14,599	65,574

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	100
At 31 March 2022	100

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

	% holding
Class of share:	
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 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 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>79,406</u>	<u>(96,491)</u>	<u>(17,085)</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>120,010</u>	<u>18,185</u>	<u>-</u>	<u>138,195</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>121,065</u>	<u>(102,880)</u>	<u>18,185</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>120,010</u>	<u>1,100</u>	<u>-</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

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.