

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

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

HALTON COMMUNITY ASSOCIATION

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HALTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives

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

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

Activities

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

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

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

HALTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

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

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

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

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

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

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

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

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

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

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

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

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

HALTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

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

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08394194 (England and Wales)

Registered Charity number

1152064

Registered office

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

Trustees

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

Company Secretary

Mrs N C Turner

HALTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner


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

Directors and Trustees

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

Mr A J Meikle FCA
Mrs C A Holmes

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



Dr P B Nightingale - Trustee

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

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

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

Responsibilities and basis of report

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

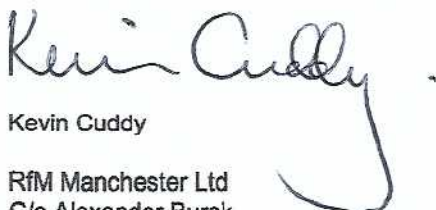
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Kevin Cuddy

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

3 July 2024

HALTON COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

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

The notes form part of these financial statements

HALTON COMMUNITY ASSOCIATION

BALANCE SHEET 31 MARCH 2024

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

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

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

The trustees acknowledge their responsibilities for

- 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 2024**

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

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

A handwritten signature in black ink, appearing to read 'P B Nightingale', written 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 2024

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

INCOME

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

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

EXPENDITURE

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

TANGIBLE FIXED ASSETS

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

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

INVESTMENTS IN SUBSIDIARY UNDERTAKINGS

Investments in subsidiary undertakings are recognised at cost less impairment.

STOCKS

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

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

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

TAXATION

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

FUND ACCOUNTING

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

HALTON COMMUNITY ASSOCIATION

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

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

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

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

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

GOVERNMENT GRANTS

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

2. DONATIONS AND LEGACIES

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

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable	<u>408</u>	<u>87</u>

HALTON COMMUNITY ASSOCIATION

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

5. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Grants	Hall hire	5,950	6,350
General hire	Hall hire	8,087	6,073
Pre school and kids club	Hall hire	11,157	22,894
Valley Church	Hall hire	9,716	7,922
Bowling	Hall hire	1,017	1,324
Pilates and Tae Kwan Do	Hall hire	2,337	2,197
Halton Juniors football	Hall hire	1,534	2,022
Toddlers/Tots play	Hall hire	3,132	126
Drummers - Samba Espirito	Hall hire	3,245	2,874
Five-a-side/ball sports	Hall hire	2,790	2,988
Ocean Wavers/dance groups	Hall hire	9,570	3,338
Occasional users	Hall hire	1,429	1,340
Fitness groups	Hall hire	2,230	824
Parish council	Hall hire	254	238
Music groups	Hall hire	400	-
Events and nearly new sales	Fundraising	4,582	4,955
		<u>67,430</u>	<u>65,465</u>

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

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

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

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

6. OTHER INCOME

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

HALTON COMMUNITY ASSOCIATION

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

7. CHARITABLE ACTIVITIES COSTS

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

8. SUPPORT COSTS

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

9. NET INCOME/(EXPENDITURE)

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

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

10. TRUSTEES' REMUNERATION AND BENEFITS

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

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

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

TRUSTEES' EXPENSES

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

11. STAFF COSTS

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

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

	2024	2023
Centre manager	1	1
Cleaners	2	2
Administration	3	4
	<u>6</u>	<u>7</u>

HALTON COMMUNITY ASSOCIATION

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

11. STAFF COSTS - continued

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

HALTON COMMUNITY ASSOCIATION

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

13. TANGIBLE FIXED ASSETS

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

14. FIXED ASSET INVESTMENTS

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

Class of share:	% holding
Ordinary	100

HALTON COMMUNITY ASSOCIATION

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

15. STOCKS

	2024	2023
	£	£
Bar stock	458	413

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	1,545	140
Amounts owed by group undertakings	7,003	5,864
Other debtors	-	1,500
Prepayments and accrued income	2,324	3,021
	10,872	10,525

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	1,711	1,926
Deposits in advance	1,235	975
Other creditors	73	-
Accruals and deferred income	2,488	1,939
	5,507	4,840

18. MOVEMENT IN FUNDS

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

HALTON COMMUNITY ASSOCIATION

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

18. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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

HALTON COMMUNITY ASSOCIATION

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

18. MOVEMENT IN FUNDS - continued

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

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

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

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

HALTON COMMUNITY ASSOCIATION

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

18. MOVEMENT IN FUNDS - continued

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

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

Purposes of Restricted Funds

CCTV System

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

Outside toilet

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

Relaunch of Luncheon Club

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

Education Opportunities for 12-18 year olds

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

Gentle exercise class

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

Health & Social Calendar for Over 55's

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

Coronation

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

Solar panels

HALTON COMMUNITY ASSOCIATION

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

18. MOVEMENT IN FUNDS - continued

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

Purposes of Designated Funds

Maintenance

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

19. RELATED PARTY DISCLOSURES

Maureen Richardson BEM (Director and Trustee)

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

Mr Carl Richardson £786.

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

HCA Trading Limited

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

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

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

HALTON COMMUNITY ASSOCIATION

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

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

EXPENDITURE

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HALTON COMMUNITY ASSOCIATION

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

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

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