

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

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

HALTON COMMUNITY ASSOCIATION

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HALTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives

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

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

Activities

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

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

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

HALTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENT AND PERFORMANCE

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

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

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

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

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

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

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

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

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

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

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

Naomi Turner has continued to work effectively as Centre Coordinator.

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

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

HALTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

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

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

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08394194 (England and Wales)

Registered Charity number

1152064

Registered office

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

Trustees

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

Company Secretary

Mrs N C Turner

HALTON COMMUNITY ASSOCIATION

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

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

Directors and Trustees

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

Mr N Wilson

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

A handwritten signature in black ink, appearing to read 'N. Wilson', is written over a horizontal line.

Mr N Wilson - Trustee

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Sarah Flynn FCA

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

23 June 2025

HALTON COMMUNITY ASSOCIATION

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

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

The notes form part of these financial statements

HALTON COMMUNITY ASSOCIATION

BALANCE SHEET 31 MARCH 2025

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

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

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

The trustees acknowledge their responsibilities for

- 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 2025**

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

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

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

Mr N Wilson - Trustee

HALTON COMMUNITY ASSOCIATION

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

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

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

INCOME

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

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

EXPENDITURE

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

TANGIBLE FIXED ASSETS

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

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

INVESTMENTS IN SUBSIDIARY UNDERTAKINGS

Investments in subsidiary undertakings are recognised at cost less impairment.

STOCKS

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

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

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

TAXATION

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

HALTON COMMUNITY ASSOCIATION

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

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

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

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

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

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

GOVERNMENT GRANTS

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

2. DONATIONS AND LEGACIES

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

3. OTHER TRADING ACTIVITIES

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

HALTON COMMUNITY ASSOCIATION

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

4. INVESTMENT INCOME

| | 2025 | 2024 |
|---------------------|------|------|
| | £ | £ |
| Interest receivable | 582 | 410 |

5. INCOME FROM CHARITABLE ACTIVITIES

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

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

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

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

| | 2025 | 2024 |
|------------------------|-------|-------|
| | £ | £ |
| Thrive Energy | - | 4,500 |
| Lancaster City Council | - | 450 |
| Warm Spaces | 1,000 | 1,000 |
| | 1,000 | 5,950 |

HALTON COMMUNITY ASSOCIATION

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

6. OTHER INCOME

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

7. CHARITABLE ACTIVITIES COSTS

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

8. SUPPORT COSTS

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

9. NET INCOME/(EXPENDITURE)

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

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

10. TRUSTEES' REMUNERATION AND BENEFITS

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

TRUSTEES' EXPENSES

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

11. STAFF COSTS

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

HALTON COMMUNITY ASSOCIATION

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

11. STAFF COSTS - continued

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

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

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

HALTON COMMUNITY ASSOCIATION

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

13. TANGIBLE FIXED ASSETS

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

14. FIXED ASSET INVESTMENTS

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

There were no investment assets outside the UK.

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

HCA Trading Limited

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

Nature of business: Coffee shop

| | |
|------------------------|----------------------|
| Class of share: | % holding |
| Ordinary | 100 |

HALTON COMMUNITY ASSOCIATION

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

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

HALTON COMMUNITY ASSOCIATION

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

18. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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

HALTON COMMUNITY ASSOCIATION

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

18. MOVEMENT IN FUNDS - continued

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

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

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

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

HALTON COMMUNITY ASSOCIATION

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

18. MOVEMENT IN FUNDS - continued

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

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

Purposes of Restricted Funds

CCTV System

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

Outside toilet

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

Education Opportunities for 12-18 year olds

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

Gentle exercise class

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

Health & Social Calendar for Over 55's

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

Coronation

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

Solar panels

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

HALTON COMMUNITY ASSOCIATION

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

18. MOVEMENT IN FUNDS - continued

Maintenance

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

19. RELATED PARTY DISCLOSURES

HCA Trading Limited

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

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

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

HALTON COMMUNITY ASSOCIATION

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

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

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HALTON COMMUNITY ASSOCIATION

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

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

This page does not form part of the statutory financial statements

