

COMMUNITY HALLS IN PARTNERSHIP

Charity number 1163728

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022



COMMUNITY HALLS IN PARTNERSHIP

CONTENTS FOR THE YEAR ENDED 31 MARCH 2022

| | Page |
|-----------------------------------|--------|
| Trustees Report | 1 - 5 |
| Independent Examiner's Report | 6 |
| Statement of Financial Activities | 7 |
| Balance Sheet | 8 |
| Notes to the financial statements | 9 - 12 |

COMMUNITY HALLS IN PARTNERSHIP

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022

The trustees are pleased to present their report together with the accounts of the charity for the year ended 31st March 2022.

1. Legal and Administrative information

Governing document

Date of constitution (last amended):
11.5.15

Objects of the Charity

The objects of the CIO are:

(A) To further or benefit the residents of the communities in which we operate within the boundaries of Colchester Borough and Essex, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents. In furtherance of these objects but not otherwise, the trustees shall have power to:

(B) To establish or secure community facilities and to maintain or manage or co-operate with any statutory authority, voluntary and other organisations in the maintenance and management of such a facility for activities promoted by the charity in furtherance of these objects
The organisation shall be non-party in politics and non-sectarian in religion.

Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable in accordance with [section 7 of the Charities and Trustee Investment (Scotland) Act 2005] and [section 2 of the Charities Act (Northern Ireland) 2008].

Specific investment powers

In furtherance of the said objects, but not otherwise, the Association shall have power to invest money not immediately required for its objects in or upon such investments, securities or property as the Association may think fit, subject nevertheless to such conditions (if any) as may for the time being be imposed by law.

COMMUNITY HALLS IN PARTNERSHIP

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021

Registered Office

The principal office of the CIO is:

Hythe Community Centre
1 Ventura Drive, Colchester, Essex, CO1 2FG, England

Charity number

1163728

Professional advisers

- **Bankers:**

Barclays Bank PLC, 9 High Street, Colchester.

- **Accountancy services:**

Community360, Winsley's House, High Street, Colchester.

- **Solicitors:**

Ellison & Co, Headgate Court, Head Street, Colchester.

- **Independent examiner:**

Community360, Winsley's House, High Street, Colchester.

Trustees and Governance

The Trustees during the year were as follows:

Chairman

Angus Kerr

Secretary

Merle Johnson

Treasurer

Anita Gregory

Other Trustees

Sareena Cobden

Name of person entitled to appoint any charity trustee: All trustees

COMMUNITY HALLS IN PARTNERSHIP

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021

Trustee selection method

- Recommendation
- Interview
- Discuss & vote
- Statement & declaration
- Induction

2. Activities and Achievements

Public Benefit

We have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing our aims and objectives and in planning our future services. Our focus remains to provide low cost or free recreational, healthy and educational activities for the community we serve. This includes Music Academy and dance for young people, community fun events and family learning programmes which are imperative for improving social cohesion in an area currently under extensive regeneration. The centre offers low cost or free of charge hall hire to groups that offer public benefit, for example, toddler group, fitness classes, MS Society, local resident meetings and educational activities. Hope Church Colchester is currently based at the centre who provide many services to the community in addition to the centre's own programme.

We offer low cost hiring space to all of our residents, volunteers and to local charities, whilst at the same time, ensuring the future financial sustainability of the Community Centre.

Achievements include:

Hythe Community Centre now has LED lighting throughout the centre.

Installed a new ramp with rails to the side of the building to allow wheelchair access to one of our community rooms.

We have added Ardleigh Village Hall to our cluster of community buildings that we oversee as part of the CHIP program, We now have eight Community halls in and around Colchester that we oversee bookings and administration for.

3. Financial information

Funding

This financial year we received funding from the Government Covid grants and the Job retention scheme both in place due to the COVID 19 pandemic.

We also received funding from Essex County Council and Colchester Borough Council Locality budgets.

COMMUNITY HALLS IN PARTNERSHIP

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021

Income

Income from Room hire and grants total £112,496

Reserves Policy

Community Halls in Partnership requires an adequate level of reserves to:

1. Meet all legal, financial, health and safety requirements and obligations of the Association.
2. Enable the centre to implement its short and long term objectives and outcomes.
3. To cover annual inflationary costs, salary increments and pensions.
4. To provide a fund of £10,000 to cover buildings and maintenance for the Hythe Community centre building and Abbot's Community Hall.
5. Meet the Charities Commission recommended good practice of having a £10,000 Personnel Reserve.

4. Plans for the Future

Our plans going forward for the following year are to:

Continue ongoing maintenance on the centre to keep it to its high standard.

Refurbish Abbots Community Hall

Improve Wifi at Hythe Community Centre and install CCTV at Abbots Community Centre.

Retain our high profile and relevance to local needs through effective consultation, networking and partnership working.

Run School holiday workshops for low income families in the area.

In addition to the current program of services and partnership working, we will continue to develop our services and infrastructure and adapt to changes in financial and evaluation and monitoring criteria to ensure that we meet our commitments to public benefit in the most cost effective way.

5. Declaration of Interest

Trustees have a legal duty to act only in the best interests of the charity. They must not put themselves in any position where their duties as trustee may conflict with any personal interest.

- Merle Johnson, Also Trustee of Hope Church Colchester. Receives free hall hire for Parent & Toddler group.

COMMUNITY HALLS IN PARTNERSHIP

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021

Declaration

I declare, in my capacity of charity trustee, that:

- the trustees have approved the report above; and
- have authorised me to sign it on their behalf.



Anita Gregory
Treasurer

Date 12/10/2022

COMMUNITY HALLS IN PARTNERSHIP

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

I report on the accounts of Community Halls in Partnership for the year ended 31 March 2022 which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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

Shelley-Marie Rudling FMAAT AATQB for and on behalf of:

Community360
Winsley's House, High Street, Colchester, Essex



Date 12/10/2022

COMMUNITY HALLS IN PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

| | | Unrestricted Fund £ | Restricted Fund £ | 2022 Total £ | 2021 Total £ |
|---|---|---------------------------|-------------------------|-----------------------|-----------------------|
| Incoming resources | | | | | |
| Incoming resources from generated funds | | | | | |
| Donations and legacies | 2 | 15,154 | 7,790 | 22,944 | 32,433 |
| Charitable activities | 3 | 89,552 | - | 89,552 | 66,834 |
| | | <u>104,706</u> | <u>7,790</u> | <u>112,496</u> | <u>99,267</u> |
| Resources expended | | | | | |
| Cost of generating funds | | | | | |
| Charitable activities | 4 | 98,101 | 7,363 | 105,464 | 108,109 |
| | | <u>98,101</u> | <u>7,363</u> | <u>105,464</u> | <u>108,109</u> |
| Net of (outgoing)/incoming resources before other gains and losses | | <u>6,605</u> | <u>427</u> | <u>7,032</u> | <u>(8,842)</u> |
| Balances brought forward | | | | | |
| As at 1 April 2021 | | 134,334 | - | 134,334 | 143,176 |
| Balances carried forward | | | | | |
| As at 31 March 2022 | | <u><u>140,939</u></u> | <u><u>427</u></u> | <u><u>141,366</u></u> | <u><u>134,334</u></u> |

Notes on page 9 - 11 form part of these accounts

COMMUNITY HALLS IN PARTNERSHIP

BALANCE SHEET AS AT 31 MARCH 2022

| | | 2022 £ | 2021 £ |
|--|-----|-----------------------|-----------------------|
| Fixed assets | | | |
| Tangible assets | 6 | <u>1,503</u> | <u>2,003</u> |
| | | 1,503 | 2,003 |
| Current assets | | | |
| Cash at bank and in hand | | 120,925 | 123,842 |
| Debtors | 7 | <u>19,647</u> | <u>9,280</u> |
| | | 140,572 | 133,122 |
| Liabilities | | | |
| Creditors: amounts falling due within one year | 8 | 709 | 791 |
| Net current assets | | 139,863 | 132,331 |
| Total net assets | | <u>141,366</u> | <u>134,334</u> |
| <u>Represented by funds</u> | | | |
| General fund | | 120,939 | 114,334 |
| Personnel fund | 1.2 | 10,000 | 10,000 |
| Building fund | 1.2 | 10,000 | 10,000 |
| Restricted funds | | 427 | - |
| Total funds | | <u>141,366</u> | <u>134,334</u> |

These accounts were approved by the Trustees and signed on their behalf by :

Signed:



Date: 12/10/2022

Name: Anita Gregory

COMMUNITY HALLS IN PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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)- (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cash Flow

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

1.1 Tangible fixed assets and depreciation

Major expenditure on tangible fixed assets is capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

| | |
|------------------------|----------------------|
| Furniture and fittings | 25% reducing balance |
| Equipment | 25% reducing balance |

1.2 Fund Accounting

The Charity has two funds, a unrestricted general fund and a restricted fund. The donors have specified that the restricted funds are specifically attributed to them and thus appear transparent.

A reserve policy has been implemented, a personnel fund of £10,000 is set aside for staff salaries should the centre close.

A reserve policy for the building fund has been set this year at £10,000.

1.3 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received either by way of grants, donations and gifts or as contractual income in payment for services and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Income from investments is included in the year in which it is receivable.

1.4 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

COMMUNITY HALLS IN PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

| 2. Donations, Grants and Legacies | Unrestricted Funds £ | Restricted Funds £ | Total 2022 £ | Total 2021 £ |
|--|-------------------------------------|-----------------------------------|------------------------------|------------------------------|
| Colchester Borough Council Loyalty Budget | - | 3,250 | 3,250 | - |
| Grants | 5,667 | 4,540 | 10,207 | 13,334 |
| CJRS | 8,617 | - | 8,617 | 19,099 |
| Monday Club | 870 | - | 870 | - |
| | <u>15,154</u> | <u>7,790</u> | <u>22,944</u> | <u>32,433</u> |
| 3. Charitable activities | Unrestricted Funds £ | Restricted Funds £ | Total 2022 £ | Total 2021 £ |
| Service income | 65,822 | - | 65,822 | 21,022 |
| Grants | - | - | - | 3,000 |
| Abbots income | 23,730 | - | 23,730 | 42,773 |
| Other | - | - | - | 39 |
| | <u>89,552</u> | <u>-</u> | <u>89,552</u> | <u>66,834</u> |
| 4. Charitable activities | Unrestricted Funds £ | Restricted Funds £ | Total 2,022 £ | Total 2,021 £ |
| Salary costs | 51,667 | - | 51,667 | 53,671 |
| Equipment repairs/renewals | 2,537 | - | 2,537 | 200 |
| Premises expenses/equipment | 29,162 | 7,363 | 36,525 | 32,924 |
| Stationery/postage/telephone | 1,628 | - | 1,628 | 1,553 |
| Insurance | 1,014 | - | 1,014 | 840 |
| Training/travelling/subsistence | 600 | - | 600 | 447 |
| Professional fees | 1,199 | - | 1,199 | 10,655 |
| Depreciation | 500 | - | 500 | 668 |
| Miscellaneous expenses | 972 | - | 972 | 173 |
| Abbots expenditure | 8,606 | - | 8,606 | 5,701 |
| Bad Debts | 216 | - | 216 | 1,277 |
| | <u>98,101</u> | <u>7,363</u> | <u>105,464</u> | <u>108,109</u> |

5. Staff costs

In 2022, £31,463.41 was paid to key management personnel (2021 £33,265.32).

The average number of employees in the period was 6.

COMMUNITY HALLS IN PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

6. Tangible fixed assets

| | Furniture & Equipment £ | Total £ |
|------------------------|--|---------------------|
| Cost | | |
| At 1 April 2021 | 26,509 | 26,509 |
| Additions | - | - |
| At 31 March 2022 | <u>26,509</u> | <u>26,509</u> |
| Depreciation | | |
| At 1 April 2021 | 24,506 | 24,506 |
| Additions | - | - |
| Charge for the year | 500 | 500 |
| At 31 March 2022 | <u>25,006</u> | <u>25,006</u> |
| Net book values | | |
| At 31 March 2022 | <u><u>1,503</u></u> | <u><u>1,503</u></u> |
| At 31 March 2021 | <u><u>2,003</u></u> | <u><u>2,003</u></u> |

7. Debtors

| | 2022 £ | 2021 £ |
|---------------|----------------------|---------------------|
| Trade debtors | 19,647 | 9,210 |
| Prepayments | - | 70 |
| | <u><u>19,647</u></u> | <u><u>9,280</u></u> |

8. Creditors

| | 2022 £ | 2021 £ |
|-----------------------|-------------------|-------------------|
| Accruals | 420 | 420 |
| Social Security Costs | 289 | 371 |
| | <u><u>709</u></u> | <u><u>791</u></u> |

9. Related parties

There were no related parties during the year.

10. Fund analysis

| | As At 44,287.00 £ | Incoming Resources £ | Resources expended £ | Transfer between funds | As at 44,651.00 £ |
|----------------------------|----------------------------------|-------------------------------------|-------------------------------------|---------------------------------------|----------------------------------|
| Unrestricted funds | 134,334 | 104,706 | (98,101) | - | 140,939 |
| Restricted funds | | | | | |
| Colchester Borough Council | - | 3,250 | (2,823) | - | 427 |
| Essex County Council | - | 4,540 | (4,540) | - | - |
| | <u><u>-</u></u> | <u><u>7,790</u></u> | <u><u>(7,363)</u></u> | <u><u>-</u></u> | <u><u>427</u></u> |

COMMUNITY HALLS IN PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

11. Previous year statement of financial activities

| | Notes | Unrestricted Fund £ | Restricted Fund £ | 2021 Total £ |
|---|-------|---------------------------|-------------------------|--------------------|
| Incoming resources | | | | |
| Incoming resources from generated funds | | | | |
| Donations, Grants and Legacies | 2 | 32,433 | - | 32,433 |
| Charitable Activities | 3 | 63,834 | 3,000 | 66,834 |
| | | <u>96,267</u> | <u>3,000</u> | <u>99,267</u> |
| Resources expended | | | | |
| Cost of generating funds | | | | |
| Charitable Activities | 3 | 105,109 | 3,000 | 108,109 |
| | | <u>105,109</u> | <u>3,000</u> | <u>108,109</u> |
| Net of (outgoing)/incoming resources before other gains and losses | | <u>(8,842)</u> | <u>-</u> | <u>(8,842)</u> |
| Balances brought forward As at 1 April 2020 | | 143,176 | - | 143,176 |
| Balances carried forward As at 31 March 2021 | 8 | <u>134,334</u> | <u>-</u> | <u>134,334</u> |

12. Going concern

The charity is operating on a going concern basis.

13. Trustees remuneration

No trustees received any remuneration in this financial year.