

# **COMMUNITY HALLS IN PARTNERSHIP**

Charity number 1163728

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023**



# COMMUNITY HALLS IN PARTNERSHIP

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# COMMUNITY HALLS IN PARTNERSHIP

## TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

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The trustees are pleased to present their report together with the accounts of the charity for the year ended 31st March 2023.

### **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 2023

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### 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 - resigned March 2023

Bryan Morrissey

Lee Scordis

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

# COMMUNITY HALLS IN PARTNERSHIP

## TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

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### 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, addiction support groups, 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 also accommodate HCRG who offer mental health services to young Children.

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:

Refurbished our Oyster Room - including a built in projector

Installed baby changing facilities to our Abbots hall

Offered a free of charge 'show in a week' for the October half term for our local children

Filled all our offices at the Hythe Community Centre and Abbots Community Hall to accommodate local charities - giving them low cost spaces to hire

Home-Start Colchester now solely hire one of our halls at Abbots to offer support to parents/carers of young children - we also refurbished this hall before they hired it.

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

# COMMUNITY HALLS IN PARTNERSHIP

## TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

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### 3. Financial information

#### Funding

We also received funding from Essex Community Foundation to enable us to run our 'show in a week', Essex County Council Locality budgets.

#### Income

Income from room hire and grants total £122,675.

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:

- Hold more community events for local residents (free or low cost)
- Continue ongoing maintenance on the centre to keep it to its high standard.
- Refurbish Abbots Community Hall toilets.
- 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.
- Seek funding for the Hythe Community Centre toilets.

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 we meet our commitments to public benefit in the most cost effective way.

# COMMUNITY HALLS IN PARTNERSHIP

## TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

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### 5. Declaration of Interest

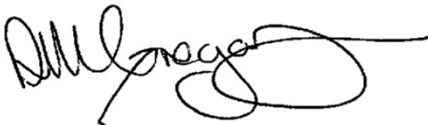
Trustees have a legal duty to act only in the best interests of the charity. They must not put themselves in any position where their duties as trustee may conflict with any personal interest.

- No trustees benefited from their role in this financial year.

### 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

13th September 2023.

Date

# COMMUNITY HALLS IN PARTNERSHIP

## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

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I report on the accounts of Community Halls in Partnership for the year ended 31 March 2023 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 30/10/2023

# COMMUNITY HALLS IN PARTNERSHIP

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted Fund £	Restricted Fund £	2023 Total £	2022 Total £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
Donations and legacies	2	-	1,809	1,809	12,737
Charitable activities	3	119,850	2,825	122,675	99,759
Raising funds		185	-	185	-
		<u>120,035</u>	<u>4,634</u>	<u>124,669</u>	<u>112,496</u>
<b>Resources expended</b>					
<b>Cost of generating funds</b>					
Charitable activities	4	106,737	4,562	111,299	105,464
		<u>106,737</u>	<u>4,562</u>	<u>111,299</u>	<u>105,464</u>
<b>Net of (outgoing)/incoming resources before other gains and losses</b>		<u>13,298</u>	<u>73</u>	<u>13,371</u>	<u>7,032</u>
<b>Balances brought forward</b>					
<b>As at 1 April 2022</b>		140,939	427	141,366	134,334
<b>Balances carried forward</b>					
<b>As at 31 March 2023</b>		<u><u>154,237</u></u>	<u><u>500</u></u>	<u><u>154,737</u></u>	<u><u>141,366</u></u>

Notes on page 9 - 11 form part of these accounts

# COMMUNITY HALLS IN PARTNERSHIP

## BALANCE SHEET AS AT 31 MARCH 2023

		2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	6	<u>1,003</u>	<u>1,503</u>
		1,003	1,503
<b>Current assets</b>			
Cash at bank and in hand		140,175	120,925
Debtors	7	<u>26,693</u>	<u>19,647</u>
		166,868	140,572
<b>Liabilities</b>			
Creditors: amounts falling due within one year	8	13,134	709
<b>Net current assets</b>		<u>153,734</u>	<u>139,863</u>
<b>Total net assets</b>		<u><b>154,737</b></u>	<u><b>141,366</b></u>
<b><u>Represented by funds</u></b>			
General fund		134,237	120,939
Personnel fund	1.2	10,000	10,000
Building fund	1.2	10,000	10,000
Restricted funds		500	427
<b>Total funds</b>		<u><b>154,737</b></u>	<u><b>141,366</b></u>

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

Signed:



Name: Anita Gregory

Date: 13th September 2023

# COMMUNITY HALLS IN PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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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**

Unrestricted Funds are funds received which have no restrictions placed on their use and are available to spend on activities that further any of the purposes of the charity.

Restricted Funds are funds which are to be used for purposes as specified by the funder.

### **1.2 Reserves**

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.

### **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 2023

<b>2. Donations, grants and legacies</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Colchester Borough Council Loyalty Budget	-	1,809	1,809	3,250
CJRS	-	-	-	8,617
Monday Club	-	-	-	870
	<u>-</u>	<u>1,809</u>	<u>1,809</u>	<u>12,737</u>
<b>3. Charitable activities</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Service income	99,636	-	99,636	65,822
Grants	-	2,825	2,825	10,207
Abbots income	20,214	-	20,214	23,730
	<u>119,850</u>	<u>2,825</u>	<u>122,675</u>	<u>99,759</u>
<b>4. Charitable activities</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Salary costs	55,405	125	55,530	51,667
Equipment repairs/renewals	1,031	-	1,031	2,537
Premises expenses/equipment	29,788	2,410	32,198	36,525
Stationery/postage/telephone	1,872	-	1,872	1,628
Computer/IT	2,301	-	2,301	-
Insurance	926	-	926	1,014
Training/travelling/subsistence	938	-	938	600
Professional fees	1,709	-	1,709	1,199
Depreciation	500	-	500	500
Miscellaneous expenses	2,863	100	2,963	972
Project expenses	-	1,500	1,500	-
Abbots expenditure	9,404	427	9,831	8,606
Bad Debts	-	-	-	216
	<u>106,737</u>	<u>4,562</u>	<u>111,299</u>	<u>105,464</u>

#### 5. Staff costs

In 2023, £35,360.04 was paid to key management personnel (2022: £31,463.41).

The average number of employees in the period was 6 (2022: 6)

## COMMUNITY HALLS IN PARTNERSHIP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

6. Tangible fixed assets		Furniture & Equipment	Total		
		£	£		
Cost					
At 1 April 2022		26,509	26,509		
Additions		-	-		
At 31 March 2023		26,509	26,509		
Depreciation					
At 1 April 2022		25,006	25,006		
Charge for the year		500	500		
At 31 March 2023		25,506	25,506		
Net book values					
At 31 March 2023		1,003	1,003		
At 31 March 2022		1,503	1,503		
7. Debtors		2023	2022		
		£	£		
Trade debtors		26,693	19,647		
		26,693	19,647		
8. Creditors		2023	2022		
		£	£		
Accruals		460	420		
Income received in advance		12,000	-		
Deposits held		100	-		
Social Security Costs		574	289		
		13,134	709		
9. Related parties					
There were no related parties during the year.					
10. Fund analysis					
	As At	Incoming	Resources	Transfer	As at
	01/04/2022	Resources	expended	between	31/03/2023
	£	£	£	funds	£
Unrestricted funds	140,939	120,035	(106,737)	-	154,237
Restricted funds					
Colchester Borough Council	427	1,809	(2,237)	-	-
Essex Community Foundation	-	500	-	-	500
Essex Community Foundation	-	2,325	(2,325)	-	-
- Show week					
Total	427	4,634	(4,562)	-	500
Total funds	141,366	124,669	(111,299)	-	154,737

## COMMUNITY HALLS IN PARTNERSHIP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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#### 11. Previous year statement of financial activities

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

#### 12. Going concern

The charity is operating on a going concern basis.

#### 13. Trustees remuneration

No trustees received any remuneration in this financial year.