

# **COMMUNITY HALLS IN PARTNERSHIP**

Charity number 1163728

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024**



# COMMUNITY HALLS IN PARTNERSHIP

## CONTENTS FOR THE YEAR ENDED 31 MARCH 2024

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	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

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# COMMUNITY HALLS IN PARTNERSHIP

## TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

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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 2024

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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 (Resigned March 2024)

#### Treasurer

Anita Gregory

#### Other Trustees

Bryan Morrissey

Lee Scordis

Stephen Lee (Joined November 2023)

Andrew Merz (Joined May 2023)

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

# COMMUNITY HALLS IN PARTNERSHIP

## TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

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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 of disabled toilets at Abbots Community Hall and Hythe Community Centre.

Installed CCTV at Abbots Community Hall

We held our Summer Fun Day in August 2023 which was very well attended and Christmas Fair which were both free to our local community. All children visited Santa and received a free gift along with free refreshments.

# COMMUNITY HALLS IN PARTNERSHIP

## TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

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### 3. Financial information

#### Funding

Thanks to Essex County Council Locality budget which enabled us to refurbish the disabled toilet at Hythe Community Centre.

#### Income

Income from room hire and grants total £149,813.

#### 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 £20,000 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 £20,000 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.

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 2024

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### 5. Declaration of Interest

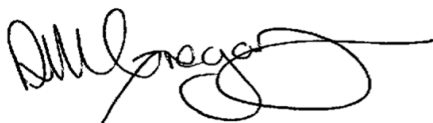
Trustees have a legal duty to act only in the best interests of the charity. They must not put themselves in any position where their duties as trustee may conflict with any personal interest.

- 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

Date 12.11.24

# COMMUNITY HALLS IN PARTNERSHIP

## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

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I report on the accounts of Community Halls in Partnership for the year ended 31 March 2024 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 Rudling FMAAT AATQB for and on behalf of:



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

Date 14.11.24

# COMMUNITY HALLS IN PARTNERSHIP

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

		Unrestricted Fund £	Restricted Fund £	2024 Total £	2023 Total £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
Donations and legacies	2	-	5,437	5,437	1,809
Charitable activities	3	143,172	800	143,972	122,675
Raising funds		404	-	404	185
		<u>143,576</u>	<u>6,237</u>	<u>149,813</u>	<u>124,669</u>
<b>Resources expended</b>					
<b>Cost of generating funds</b>					
Charitable activities	4	142,404	3,985	146,389	111,299
		<u>142,404</u>	<u>3,985</u>	<u>146,389</u>	<u>111,299</u>
<b>Net of (outgoing)/incoming resources before other gains and losses</b>		<u>1,172</u>	<u>2,252</u>	<u>3,424</u>	<u>13,371</u>
<b>Balances brought forward</b>					
As at 1 April 2023		154,237	500	154,737	141,366
<b>Balances carried forward</b>					
As at 31 March 2024		<u><u>155,409</u></u>	<u><u>2,752</u></u>	<u><u>158,161</u></u>	<u><u>154,737</u></u>

Notes on page 9 - 11 form part of these accounts

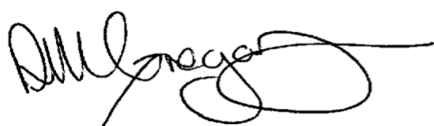
# COMMUNITY HALLS IN PARTNERSHIP

## BALANCE SHEET AS AT 31 MARCH 2024

		2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	6	<u>752</u>	<u>1,003</u>
		752	1,003
<b>Current assets</b>			
Cash at bank and in hand		145,025	140,175
Debtors	7	<u>13,419</u>	<u>26,693</u>
		158,444	166,868
<b>Liabilities</b>			
Creditors: amounts falling due within one year	8	1,035	13,134
<b>Net current assets</b>		<u>157,409</u>	<u>153,734</u>
<b>Total net assets</b>		<u><b>158,161</b></u>	<u><b>154,737</b></u>
<b><u>Represented by funds</u></b>			
General fund		115,409	134,237
Personnel fund	1.2	20,000	10,000
Building fund	1.2	20,000	10,000
Restricted funds		2,752	500
<b>Total funds</b>		<u><b>158,161</b></u>	<u><b>154,737</b></u>

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

Signed:



Date: 12.11.24

Name: Anita Gregory

# COMMUNITY HALLS IN PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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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 £20,000 is set aside for staff salaries should the centre close.

A reserve policy for the building fund has been set this year at £20,000.

### **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 2024

2. Donations, grants and legacies	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Colchester City Council Loyalty Budget	- -	5,437 5,437	5,437 5,437	1,809 1,809
3. Charitable activities	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Service income	110,353	-	110,353	99,636
Grants	-	800	800	2,825
Abbots income	32,819	-	32,819	20,214
	<b>143,172</b>	<b>800</b>	<b>143,972</b>	<b>122,675</b>
4. Charitable activities	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Salary costs	62,521	-	62,521	55,530
Equipment repairs/renewals	1,074	-	1,074	1,031
Premises expenses/equipment	37,583	2,685	40,268	32,198
Stationery/postage/telephone	2,249	-	2,249	1,872
Computer/IT	182	-	182	2,301
Insurance	977	-	977	926
Training/travelling/subsistence	1,277	-	1,277	938
Professional fees	1,532	-	1,532	1,709
Depreciation	251	-	251	500
Miscellaneous expenses	7,059	-	7,059	2,963
Project expenses	3,119	1,300	4,419	1,500
Abbots expenditure	22,679	-	22,679	9,831
Bad Debts	1,856	-	1,856	-
Donations & Subs	45	-	45	-
	<b>142,404</b>	<b>3,985</b>	<b>146,389</b>	<b>111,299</b>

#### 5. Staff costs

In 2024, £40,438.44 was paid to key management personnel (2023: £35,360.04).

The average number of employees in the period was 6 (2023: 6)

# COMMUNITY HALLS IN PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

6. Tangible fixed assets	Furniture & Equipment £	Total £			
Cost					
At 1 April 2023	26,509	26,509			
Additions	-	-			
At 31 March 2024	26,509	26,509			
Depreciation					
At 1 April 2023	25,506	25,506			
Charge for the year	251	251			
At 31 March 2024	25,757	25,757			
Net book values					
At 31 March 2024	752	752			
At 31 March 2023	1,003	1,003			
7. Debtors	2024 £	2023 £			
Trade debtors	13,419	26,693			
	13,419	26,693			
8. Creditors	2024 £	2023 £			
Accruals	440	460			
Income received in advance	-	12,000			
Deposits held	40	100			
Social security costs	555	574			
	1,035	13,134			
9. Related parties					
There were no related parties during the year.					
10. Fund analysis					
	As At 01/04/2023 £	Incoming Resources £	Resources expended £	Transfer between funds	As at 31/03/2024 £
Unrestricted funds	154,237	143,576	(142,404)	-	155,409
Restricted funds					
Colchester City Council	-	5,437	(2,685)	-	2,752
Essex Community Foundation	500	-	(500)	-	-
Fun day	-	800	(800)	-	-
Total	500	6,237	(3,985)	-	2,752
Total funds	154,737	149,813	(146,389)	-	158,161

## COMMUNITY HALLS IN PARTNERSHIP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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

	Notes	Unrestricted Fund £	Restricted Fund £	2023 Total £
<b>Incoming resources</b>				
<b>Incoming resources from generated funds</b>				
Donations, grants and legacies	2		1,809	1,809
Charitable Activities		119,850	2,825	122,675
Raising Funds	3	185	-	185
		<u>120,035</u>	<u>4,634</u>	<u>124,669</u>
<b>Resources expended</b>				
<b>Cost of generating funds</b>				
Charitable activities	3	106,737	4,562	111,299
		<u>106,737</u>	<u>4,562</u>	<u>111,299</u>
<b>Net of (outgoing)/incoming resources before other gains and losses</b>		<u>13,298</u>	<u>72</u>	<u>13,371</u>
<b>Balances brought forward</b>				
As at 1 April 2022		140,939	427	141,366
<b>Balances carried forward</b>	8	<u>154,237</u>	<u>499</u>	<u>154,737</u>
As at 31 March 2023		<u><u>154,237</u></u>	<u><u>499</u></u>	<u><u>154,737</u></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.