

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**



HIGHAM HILL HUB CIO

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1193310

Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

HIGHAM HILL HUB CIO
(Charitable Incorporated Organisation)

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HIGHAM HILL HUB CIO
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1193310
DATE OF REGISTRATION	28th January 2021
START OF FINANCIAL YEAR	1st January 2023
END OF FINANCIAL YEAR	31st December 2023
TRUSTEES AT 31ST DECEMBER 2023	Rabina Nawaz Max Dewdney Lillian Gerber Clive Bower
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 28th January 2021

OBJECTS

For the public benefit, to further or benefit the residents of the London Borough of Waltham Forest and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by association 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 interest of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the resident. In furtherance of these objects but not otherwise, the Trustees shall have the power: a) To establish or secure the establishment of a community centre and maintain or manage or co-operate with any statutory authority in such maintenance and management of such a centre for activities promoted by the Charity in furtherance of the above objects.

CORRESPONDENCE ADDRESS	41 Millfield Avenue London E17 5HH
PRIMARY BANKERS	The Co-operative Bank Plc P.O Box 1011 Ballon Street Manchester M60 4EP
INDEPENDENT EXAMINERS	Castle View Accounting Ltd Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ

HIGHAM HILL HUB CIO
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2023**

Objectives and Activities

The charity's purpose is to maintain and run a small hall and grounds for the use of the public of Waltham Forest at low cost and to run activities at and from the site.

As well as hiring out the hall and grounds, the charity runs a Community Outdoor Group which has cycling as its central activity, and a Community Social Activity Group which is a meeting group of needleworkers whose produce is distributed to hospitals and children's charities and this year introduced a community horticultural and herb growing group.

The Trustees have had regard for the charity's activities to be exclusively for the public benefit.

Achievements and Performance

The Hub hall and grounds continue to be used for as a very popular venue for children's parties (a total of 45 bookings), weekly exercises for the elderly, dancing, mothers and toddlers groups, martial arts, cycling, dog training and many other activities.

There is no comparable facility for the use of the public in the immediate area of the Hub, and the facility of having a large fenced outdoor area (which includes a large semi-permanent marquee so that, even in inclement weather, activities can continue) that can be private to the hirer is almost unique in Waltham Forest.

The Community Outdoor Group ran coaching groups for young people on balance bikes, BMX and mountain bikes and cycle mechanics, including running cycling classes for local schools.

During this year we extended our operation to cover BMX cycling based at Gooseley Playing Fields in Newham, partnering with the Custom House and Canning Town Renewal Project.

The Community Outdoor Group activity was grant funded or sponsored by Clarion Housing, National Lottery, Transport for London, Groundworks, London Marathon Trust, Compass Wellbeing, L&Q Housing Crest, Geraint Thomas Cycling Trust and Waltham Forest Council.

The Horticultural and Herb Growing Group provides a weekly group session developing part of the Hub Grounds and teaching members plant growing skills and has been grant funded by Groundworks and Waltham Forest Council.

We are also very pleased that a local SEND group has taken advantage of the Hub as being a safe and secure space for youngsters to take part in communal activities.

The Trustees are continuing to negotiate with the local Council and others towards the building of a new hall on the site. We have now secured planning permission for the proposed new building and are in the final stages of negotiating a 30 year lease at a peppercorn rent. This continuing work has been made possible by a further grant from Locality.

The new park gates to enable out of hours and disabled access have now been installed.

Financial Review

The charity's main income is associated with the hiring of the hall and grounds. This fund was in robust shape at the end of the period.

The Community Outdoor Group is well funded through grants, and care is taken to ensure that the funds supporting these activities do not go into deficit.

The Horticultural Group is also grant funded, also carefully monitored.

The Community Social Activity Group continues to be funded by Waltham Forest Council in recognition of this important activity.

HIGHAM HILL HUB CIO
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TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

The charity does not have a specific reserves policy, but does monitor its cash holding carefully and all expenditure is weighed against cash which is held, taking into account that there may be unexpected costs.

The charity has no employees, nor other future commitments which it needs to make allowance for other than unexpected maintenance costs.

The charity is financially quite strong in relation to its commitments.

The charity's source of funds to maintain and run the hall and grounds is through hire fees, Other activities are all funded by grants.

A small part of the funding of the cycling projects is raised through voluntary donations to cover those expenses not explicitly covered by grants.

Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable Law and the Generally Accepted Accounting Principles (GAAP) including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus or deficit of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Governing Document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 16 SEPTEMBER 2024

Signed on their behalf by Trustee 

Printed Name: CLIVE BOWER

HIGHAM HILL HUB CIO
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	2,694	96,307	99,001	73,721
Activities for Generating Funds	3b	21,927	-	21,927	20,699
Investment Income	3c	-	-	-	-
Other Incoming Resources	3d	-	-	-	2,418
TOTAL INCOMING RESOURCES		24,621	96,307	120,929	96,838
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	22,106	56,151	78,257	73,959
Governance Costs	4b	900	-	900	1,024
TOTAL RESOURCES EXPENDED		23,006	56,151	79,157	74,983
NET INCOMING (OUTGOING) RESOURCES		1,615	40,156	41,771	21,855
Funds Brought Forward		24,667	10,980	35,647	13,792
Transfer Between Funds	5	(1,083)	1,083	-	-
TOTAL FUNDS CARRIED FORWARD		25,199	52,219	77,418	35,647

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 15 form part of these financial statements.

HIGHAM HILL HUB CIO
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BALANCE SHEET
AS AT 31ST DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-23 £	Total 31-Dec-22 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	26,099	52,219	78,318	36,347
Total Current Assets		26,099	52,219	78,318	36,347
Creditors: Amounts falling due within one year	9	900	-	900	700
NET CURRENT ASSETS		25,199	52,219	77,418	35,647
TOTAL ASSETS less current liabilities		25,199	52,219	77,418	35,647
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		25,199	52,219	77,418	35,647
Funds of the Charity					
General Funds		25,199	-	25,199	24,667
Restricted Funds	5	-	52,219	52,219	10,980
Total Funds		25,199	52,219	77,418	35,647

Approved by the Trustees on 28 SEPTEMBER 2024

Signed on their behalf by Trustee 

Printed Name: CLIVE BOWER

HIGHAM HILL HUB CIO
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance Basis
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2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2023 : None
31st December 2022 : None

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Donations, Grants & Legacies					
Gifts & Donations		2,694	-	2,694	500
Grants Received	5	-	96,307	96,307	73,221
		2,694	96,307	99,001	73,721

b) Activities for Generating Funds

Community Social Club	-	-	-	293
Premises Hire	18,146	-	18,146	18,274
Sponsorships Income	-	-	-	1,270
Subscriptions Income	3,781	-	3,781	862
	21,927	-	21,927	20,699

c) Investment Income

Interest	-	-	-	-
	-	-	-	-

d) Other Incoming Resources

Reimbursements	-	-	-	1,786
Sundry Income	-	-	-	632
	-	-	-	2,418

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

4. RESOURCES EXPENDED

		Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Cost of Charitable Activities					
Administrative Expenses		842	-	842	968
Cleaning Costs		1,436	-	1,436	1,528
Coaching Costs		-	-	-	1,025
Community Outdoor Project	5	8,360	55,451	63,811	55,461
Community Social Club Costs	5	-	700	700	300
Equipment Costs		1,286	-	1,286	591
Insurance Costs		1,066	-	1,066	1,435
Office Costs		-	-	-	301
Parking Costs		-	-	-	354
Refunds		3,605	-	3,605	4,137
Rent & Rates		3,032	-	3,032	3,899
Repairs & Maintenance		2,478	-	2,478	2,235
Sundry Expenses		-	-	-	995
Utilities		-	-	-	730
		22,106	56,151	78,257	73,959
b) Governance Costs					
Independent Examiners Fees	9	900	-	900	700
Legal & Professional Fees		-	-	-	324
		900	-	900	1,024

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

5. RESTRICTED FUNDS

CURRENT FINANCIAL PERIOD

	Balance 01-Jan-23	Income	Expenditure	Transfer of Funds	Balance 31-Dec-23
	£	£	£	£	£
Clarion Futures COG	3,830	5,000	8,168	-	662
COG Community Fibre Grant	1,154	-	1,154	-	-
COG Foundation Futures Grant	3,970	-	338	-	3,632
Comic Relief Grant	-	-	66	66	-
Community Club Savings	(62)	-	-	62	-
Community Social Club	(7)	-	-	7	-
Compass Wellbeing Grant	-	22,150	4,029	-	18,121
Crest William Morris Big Local Grant	-	1,000	256	-	744
Geraint Thomas Cycling Trust Grant	-	3,250	3,060	-	190
Horticultural Project Grant	-	5,000	3,576	-	1,424
Hub ESC Lottery Fund	-	4,950	4,950	-	-
L&Q Stadium Grant	-	7,000	3,698	-	3,302
LBWF COG Grant	-	5,000	-	-	5,000
LBWF Highams Park Ward Grant	-	700	1,305	605	-
LBWF Hub Ward Grant	-	-	25	25	-
LBWF Hub Youth Pilot Project Grant	-	9,950	3,088	-	6,862
LBWF Marquee Grant	1,250	-	1,250	-	-
LBWF Roots Grant	-	1,000	-	-	1,000
LBWF Ward Grant Community Social Group	-	750	700	-	50
LBWF Ward Grant Mower	-	757	757	-	-
Locality Hub Development Grant	-	10,000	1,800	-	8,200
London Marathon Trust Grant	-	7,800	7,447	-	353
Lottery Fund Gates Grant	845	-	845	-	-
Mayor's Office Marquee Grant	-	-	190	190	-
St Mungos Grant	-	-	128	128	-
TfL Walking & Cycling Grant	-	5,000	4,373	-	627
VAYG Diverting Project Grant	-	7,000	4,949	-	2,051
	10,980	96,307	56,151	1,083	52,219

HIGHAM HILL HUB CIO
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

5. RESTRICTED FUNDS (Continued)

PREVIOUS FINANCIAL PERIOD

	Balance 01-Jan-22	Income	Expenditure	Transfer of Funds	Balance 31-Dec-22
	£	£	£	£	£
Access Sport COG Grant	-	1,050	1,050	-	-
Clarion Futures COG	-	10,000	6,170	-	3,830
COG Community Fibre Grant	-	2,500	1,346	-	1,154
COG ESC Lottery Fund Grant	-	9,538	9,538	-	-
COG Foundation Futures Grant	-	25,050	21,080	-	3,970
COG Groundwork Grant	-	2,000	2,000	-	-
Community Club Savings	(62)	-	-	-	(62)
Community Social Club	-	293	300	-	(7)
LBWF COG Grant	723	-	723	-	-
LBWF Marquee Grant	-	1,250	-	-	1,250
Lottery Fund Gates Grant	-	9,400	8,555	-	845
LVE Charitable Foundation COG Grant	-	5,000	5,000	-	-
	661	66,081	55,761	-	10,980

Restricted funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

HIGHAM HILL HUB CIO
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Cash at Bank & in Hand	26,099	52,219	78,318	36,347
	26,099	52,219	78,318	36,347

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Sundry Debtors	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Independent Examiners Fees	900	-	900	700
	900	-	900	700

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-23 £	Total 31-Dec-22 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	25,199	52,219	77,418	35,647
Long Term Liabilities	-	-	-	-
	25,199	52,219	77,418	35,647

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

12. STAFF COSTS AND NUMBERS

The Charity employed no members of staff during this or the previous financial period.

13. TRUSTEES AND OTHER RELATED PARTIES

The only payments made to the Trustees consisted of reimbursements of expenses incurred in furthering the Charity's objects and no direct benefits were received by the Trustees during the financial period.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

HIGHAM HILL HUB CIO
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INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Higham Hill Hub CIO on the accounts for the year ended 31st December 2023 set out on pages 6 to 15.

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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. Collaku MAAT
Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ



Date: 1st October 2024