

HULLBRIDGE COMMUNITY ASSOCIATION

England & Wales · Charity number 271588

Details

Status Registered

Legal form Other

Registered 1976-07-08

Register [View on the Charity Commission register](#)

Contact

Address Hullbridge Community Association
Pooles Lane
Hullbridge
Hockley
SS5 6PA

Phone 01702232761

Email info@hullbridgeca.co.uk

Website hullbridgecommunitycentre.co.uk

Activities

Objects: (A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF HULLBRIDGE AND THE NEIGHBOURHOOD 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 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. (B) TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN, MANAGE AND IMPROVE THE SAME IN FURTHERANCE OF THESE OBJECTS.

Activities: The Charity was established to promote the benefit of the inhabitants of Hullbridge by associating together with 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 object of improving the quality of life for the said inhabitants.

Classification

- **How:** Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** HULLBRIDGE AND THE NEIGHBOURHOOD
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£104,629	£219,100	-	-
2024-08-31	£108,499	£106,000	-	-
2023-08-31	£98,684	£82,243	-	-
2022-08-31	£85,324	£81,484	-	-
2021-08-31	£51,485	£60,742	-	-

Trustees

Name	Role	Appointed
Daniel Gatehouse		2018-10-01
Linda Pearce		2026-02-27
Lisa Gatehouse		2020-02-05
Michelle Lambert		2026-02-27

HULLBRIDGE COMMUNITY ASSOCIATION

England & Wales - Charity number 271588

Accounts

Charity registration number 271588 (England and Wales)

**HULLBRIDGE COMMUNITY ASSOCIATION CHARITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D Gatehouse Mrs L Gatehouse Mrs M Lambert Mrs L Pearce Ms B Rivers	(Appointed 1 September 2024)
Charity number (England and Wales)	271588	
Principal address	Hullbridge Community Centre Pooles Lane Hullbridge Hockley Essex UK SS5 6PA	
Registered office	Hullbridge Community Centre Pooles Lane Hullbridge Hockley Essex UK SS5 6PA	
Independent examiner	Affinia (Chelmsford) Swift House Ground Floor 18 Hoffmanns Way Chelmsford Essex UK CM1 1GU	

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

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HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31st August 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Constitution, the Charities Act 2011 and "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 2015)"

Objectives and activities

The Hullbridge Community Association was established on 25th October 1968 to promote the benefit of the inhabitants of Hullbridge and the neighbourhood by associating together the said inhabitants 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 object of improving the quality of life for the said inhabitants.

In setting our objectives and planning our activities our trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission. The association constitution gives the trustees powers to apply the funds in furtherance of the objects of the Association and take decisions as necessary to further the objectives of the Association.

The incoming resources have been generated from a number of activities including membership subscriptions of the Association, grants and donations received, management fees charged to Hullbridge Community Association Social Club and hall hire. Resources have been expended to continue to provide a facility for the residents and voluntary organisations of Hullbridge and surrounding areas.

The trustees are aware of their duty under S 17 of the Charities Act 2011 to have due regard to the Public Benefit Guidance published by the Charity Commission. As such the trustees ensure that the activities of the charity are for public benefit.

The trustees have paid due regard to guidance by the Charity Commission in deciding what activities the charity should undertake.

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Achievements and performance

Financial review

The net outflow of resources for the year, after expenditure of £111,599 (2024: £106,118) and adjustment for deemed non-recoverable funds of £107,542, totalled £114,414 (2024: inflow of £2,381).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Structure, governance and management

The Hullbridge Community Association is an unincorporated association, and is a public benefit entity. The management of the charity is undertaken by the trustees who form a management committee that meets monthly or more often if required. Decisions as to the day to day running of the charity are made by this committee with some delegation to the officers. In addition, there are quarterly meetings of the general committee which comprises representatives from all affiliated organisations. The general committee meets to discuss the general running of the charity.

The constitution provides for a minimum of 4 and a maximum of 15 members of the General Committee. Where there is a need for new trustees, they will be appointed by the existing trustees until the date of the next Annual General Meeting, whereby Full Members of the Association have the vote for the members of the General Committee. A new trustee would receive a copy of the Association's Constitution and be required to sign the minute book of the General Committee to signify willingness and acceptance to act as a trustee of the association.

The charity has a relationship with the Hullbridge Community Association Social Club in that the Social Club rents a bar from the Charity and covenants to transfer all profits made to the charity.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The trustees have set a policy that surplus monies should be invested to maximise the return with a low level of risk.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr D Gatehouse

Mrs L Gatehouse

Mrs L Pearce

Ms M Lambert

Ms B Rivers (Appointed 1 September 2024)

None of the trustees has any beneficial interest in the charity. All of the trustees are members of the charity and guarantee to contribute £1 in the event of a winding up.

The trustees report was approved by the Board Of Trustees.

.....
Mr D Gatehouse

Dated:

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and FRS 102.

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

.....
Mr D Gatehouse
Trustee

Date:

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

I report to the trustees on my examination of the financial statements of Hullbridge Community Association Charity (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

Shawn Bridge FCCA

Affinia (Chelmsford)

Swift House
Ground Floor
18 Hoffmanns Way
Chelmsford
Essex
CM1 1GU
UK
Date:

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	550	4,575
Other trading activities	4	104,098	103,851
Investments	5	79	73
Total income		<u>104,727</u>	<u>108,499</u>
Expenditure on:			
Charitable activities	6	111,599	106,118
Unrecoverable funds	12	107,542	-
Total expenditure		<u>219,141</u>	<u>106,118</u>
Net income/(expenditure) and movement in funds		(114,414)	2,381
Reconciliation of funds:			
Fund balances at 1 September 2024		<u>283,910</u>	<u>281,529</u>
Fund balances at 31 August 2025		<u>169,496</u>	<u>283,910</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

All income and expenditure derives from continuing activities.

The notes on pages 7 to 15 form part of these financial statements.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

BALANCE SHEET

AS AT 31 AUGUST 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	14		151,935		153,549
Current assets					
Debtors	15	4,597		113,734	
Cash at bank and in hand		22,796		38,035	
		<u>27,393</u>		<u>151,769</u>	
Creditors: amounts falling due within one year	16	<u>(9,832)</u>		<u>(21,408)</u>	
Net current assets			17,561		130,361
Total assets less current liabilities			<u>169,496</u>		<u>283,910</u>
The funds of the charity					
Unrestricted funds	17		169,496		283,910
			<u>169,496</u>		<u>283,910</u>

The notes on pages 7 to 15 form part of these financial statements.

The financial statements were approved by the board of Trustees and authorised for issue on and are signed on its behalf by:

.....
Mr D Gatehouse
Trustee

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Hullbridge Community Association Charity is a unincorporated organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Membership subscriptions, management fees and hall income are recognised when received.

1.5 Expenditure

Resources expended are accounted for on an accrual basis and are not offset against income.

Direct support expenditure includes expenditure directly related to the necessary expenses in connection with the running of the charity, including equipment hire, support staff salaries and property costs.

Governance costs consist of professional fees that are required so that the charity may meet its legal and ethical requirements.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	None
Plant and machinery	25% reducing balance
Fixtures, fittings & equipment	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The buildings are not depreciated, which is a departure from the FRS 102, as it is the Association's policy to maintain freehold properties in such a condition that their value does not diminish with the passage of time and that any relevant expenditure is charged to the income and expenditure account in the year it is incurred. Therefore, any element of depreciation is considered to be immaterial and no provision is made.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

2 Critical accounting estimates and judgements

In the application of the charities accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	550	-
Grants	-	4,575
	<u>550</u>	<u>4,575</u>

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Hall Hire	35,798	32,951
Management fees	68,300	70,900
	<u>104,098</u>	<u>103,851</u>
Other trading activities	<u>104,098</u>	<u>103,851</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	79	73
	<u>79</u>	<u>73</u>

6 Expenditure on charitable activities

	2025 £	2024 £
Staff costs	17,452	21,577
Property costs	47,757	40,905
Equipment hire, legal and other expenses	13,111	12,792
	<u>78,320</u>	<u>75,274</u>
Share of support and governance costs (see note 7)		
Depreciation	3,381	2,861
Governance	29,898	27,983
	<u>111,599</u>	<u>106,118</u>
Analysis by fund		
Unrestricted funds	<u>111,599</u>	<u>106,118</u>

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

7 Support costs

	Total 2025 £	Total 2024 £
Depreciation	3,381	2,861
Governance	29,898	27,983
	<u> </u>	<u> </u>

Governance costs comprise:	2025 £	2024 £
Staff costs	28,713	26,838
Accountancy	1,185	1,145
	<u> </u>	<u> </u>
	29,898	27,983
	<u> </u>	<u> </u>

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Examination of the Charity's annual accounts	1,185	1,145
Depreciation of owned tangible fixed assets	3,381	2,861
	<u> </u>	<u> </u>

9 Independent examination fee

	2025 £	2024 £
Examination of the Charity's annual accounts	1,185	1,145
	<u> </u>	<u> </u>

10 Trustees

No trustees (or any person connected with them) received any remuneration or benefits from the Charity during the year.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Property maintenance and cleaning	3	3
Administration	1	1
	<u>4</u>	<u>4</u>

Employment costs

	2025 £	2024 £
Wages and salaries	28,713	26,838
	<u>28,713</u>	<u>26,838</u>

No employees had annual remuneration of no more than £60,000.

12 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Unrecoverable funds	107,542	-
	<u>107,542</u>	<u>-</u>

During the period, balances due from Hullbridge Community Association Social Club have been deemed unrecoverable and hence provided for as an other expense in the current period.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

14 Tangible fixed assets

	Freehold property	Plant and machinery	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
At 1 September 2024	147,749	3,106	73,432	224,287
Additions	-	617	1,150	1,767
	<u>147,749</u>	<u>3,723</u>	<u>74,582</u>	<u>226,054</u>
Depreciation and impairment				
At 1 September 2024	-	2,873	67,865	70,738
Depreciation charged in the year	-	213	3,168	3,381
	<u>-</u>	<u>3,086</u>	<u>71,033</u>	<u>74,119</u>
Carrying amount				
At 31 August 2025	<u>147,749</u>	<u>637</u>	<u>3,549</u>	<u>151,935</u>
At 31 August 2024	<u>147,749</u>	<u>233</u>	<u>5,567</u>	<u>153,549</u>

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	208	113,720
Prepayments and accrued income	4,389	14
	<u>4,597</u>	<u>113,734</u>

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	-	2,118
Trade creditors	-	1,231
Other creditors	8,667	8,194
Accruals and deferred income	1,165	9,865
	<u>9,832</u>	<u>21,408</u>

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

17 Unrestricted funds

	At 1 September 2024	Incoming resources	Resources expended	At 31 August 2025
	£	£	£	£
General fund	283,910	104,727	(219,141)	169,496
	<u>283,910</u>	<u>104,727</u>	<u>(219,141)</u>	<u>169,496</u>
Previous year:	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General fund	281,529	108,499	(106,118)	283,910
	<u>281,529</u>	<u>108,499</u>	<u>(106,118)</u>	<u>283,910</u>

General fund

These have arisen from activities carried out by the Charity which have no restrictions.

18 Analysis of net assets between funds

	Unrestricted funds 2025 £
At 31 August 2025:	
Tangible assets	151,935
Current assets/(liabilities)	17,561
	<u>169,496</u>
	<u>169,496</u>
	Unrestricted funds 2024 £
At 31 August 2024:	
Tangible assets	153,549
Current assets/(liabilities)	130,361
	<u>283,910</u>
	<u>283,910</u>

19 Members' liability

None of the trustees has any beneficial interest in the charity. All of the trustees are members of the charity and guarantee to contribute £1 in the event of a winding up.

20 Related party transactions

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

20 Related party transactions

(Continued)

During the year the charity received loans from connected persons. As at the year end, the charity owed Hullbridge Community Association Pre-School £8,667 (2024: £8,194) and was owed £107,542 (2024: £113,720) by the Hullbridge Community Association Social Club.

The charity received management fees from Hullbridge Community Association Social Club totalling £57,000 (2024: £57,000).

The charity received management fees from Hullbridge Community Centre Pre-School totalling £11,300 (2024: £13,900).

HULLBRIDGE COMMUNITY ASSOCIATION

England & Wales - Charity number 271588

Accounts

Charity registration number 271588

**HULLBRIDGE COMMUNITY ASSOCIATION CHARITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D Gatehouse Miss J Caton Mrs L Gatehouse Miss A Marriott
Charity number	271588
Principal address	Hullbridge Community Centre Pooles Lane Hullbridge Hockley Essex UK SS5 6PA
Registered office	Hullbridge Community Centre Pooles Lane Hullbridge Hockley Essex UK SS5 6PA
Independent examiner	LB Group Advisory Limited (Chelmsford) Swift House Ground Floor 18 Hoffmanns Way Chelmsford Essex UK CM1 1GU
Bankers	Santander UK Plc BBAM, Bridle Road Bootle Merseyside L30 4GB

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

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HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31st August 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Constitution, the Charities Act 2011 and "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 2015)"

Objectives and activities

The Hullbridge Community Association was established on 25th October 1968 to promote the benefit of the inhabitants of Hullbridge and the neighbourhood by associating together the said inhabitants 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 object of improving the quality of life for the said inhabitants.

In setting our objectives and planning our activities our trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission. The association constitution gives the trustees powers to apply the funds in furtherance of the objects of the Association and take decisions as necessary to further the objectives of the Association.

The incoming resources have been generated from a number of activities including membership subscriptions of the Association, grants and donations received, management fees charged to Hullbridge Community Association Social Club and hall hire. Resources have been expended to continue to provide a facility for the residents and voluntary organisations of Hullbridge and surrounding areas.

The trustees are aware of their duty under S 17 of the Charities Act 2011 to have due regard to the Public Benefit Guidance published by the Charity Commission. As such the trustees ensure that the activities of the charity are for public benefit.

The trustees have paid due regard to guidance by the Charity Commission in deciding what activities the charity should undertake.

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Achievements and performance

Financial review

The net inflow of resources for the year, after expenditure of £106,118 (2023: £82,243), totalled £2,381 (2023: £16,441).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Structure, governance and management

The Hullbridge Community Association is an unincorporated association, and is a public benefit entity. The management of the charity is undertaken by the trustees who form a management committee that meets monthly or more often if required. Decisions as to the day to day running of the charity are made by this committee with some delegation to the officers. In addition, there are quarterly meetings of the general committee which comprises representatives from all affiliated organisations. The general committee meets to discuss the general running of the charity.

The constitution provides for a minimum of 4 and a maximum of 15 members of the General Committee. Where there is a need for new trustees, they will be appointed by the existing trustees until the date of the next Annual General Meeting, whereby Full Members of the Association have the vote for the members of the General Committee. A new trustee would receive a copy of the Association's Constitution and be required to sign the minute book of the General Committee to signify willingness and acceptance to act as a trustee of the association.

The charity has a relationship with the Hullbridge Community Association Social Club in that the Social Club rents a bar from the Charity and covenants to transfer all profits made to the charity.

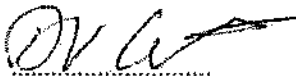
The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The trustees have set a policy that surplus monies should be invested to maximise the return with a low level of risk.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr D Gatehouse
Miss J Caton
Mrs L Gatehouse
Miss A Marriott

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees report was approved by the Board Of Trustees:



Mr D Gatehouse

Dated:

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and FRS 102.

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

I report to the trustees on my examination of the financial statements of Hullbridge Community Association Charity (the charity) for the year ended 31st August 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of 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 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 financial statements to be reached.

Stuart Sheldrick
Senior Statutory Auditor
For and on behalf of LB Group Limited (Chelmsford)

Date:

Chartered Accountants
Statutory Auditor

Swift House
Ground Floor
18 Hoffmanns Way
Chelmsford
Essex
UK
CM1 1GU

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Notes		
Income from:			
Donations and legacies	3	4,575	-
Other trading activities	4	103,851	98,662
Investments	5	73	22
		<hr/>	<hr/>
Total income		108,499	98,684
		<hr/>	<hr/>
Expenditure on:			
Charitable activities	6	106,118	82,243
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		2,381	16,441
Fund balances at 1 September 2023		281,529	265,088
		<hr/>	<hr/>
Fund balances at 31 August 2024		283,910	281,529
		<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

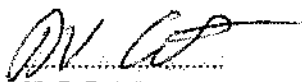
HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	9		153,549		148,060
Current assets					
Debtors	11	113,734		113,250	
Cash at bank and in hand		38,035		33,053	
		<u>151,769</u>		<u>146,303</u>	
Creditors: amounts falling due within one year	12	<u>(21,408)</u>		<u>(12,834)</u>	
Net current assets			<u>130,361</u>		<u>133,469</u>
Total assets less current liabilities			<u><u>283,910</u></u>		<u><u>281,529</u></u>
Income funds					
Unrestricted funds			<u>283,910</u>		<u>281,529</u>
			<u><u>283,910</u></u>		<u><u>281,529</u></u>

The financial statements were approved by the Trustees on.....



Mr D Gatehouse
Trustee

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

Hullbridge Community Association Charity is a unincorporated organisation.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Membership subscriptions, management fees and hall income are recognised when received.

1.5 Expenditure

Resources expended are accounted for on an accrual basis and are not offset against income.

Direct support expenditure includes expenditure directly related to the necessary expenses in connection with the running of the charity, including equipment hire, support staff salaries and property costs.

Governance costs consist of professional fees that are required so that the charity may meet its legal and ethical requirements.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	None
Plant and machinery	25% reducing balance
Fixtures, fittings & equipment	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The buildings are not depreciated, which is a departure from the FRS 102, as it is the Association's policy to maintain freehold properties in such a condition that their value does not diminish with the passage of time and that any relevant expenditure is charged to the income and expenditure account in the year it is incurred. Therefore, any element of depreciation is considered to be immaterial and no provision is made.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

2 Critical accounting estimates and judgements

In the application of the charities accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Total
	2024	2023
	£	£
Government grants	4,575	-

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

4 Other trading activities

	2024	2023
	£	£
Hall hire	32,951	37,662
Management fees	70,900	61,000
Other trading activities	<u>103,851</u>	<u>98,662</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	<u>73</u>	<u>22</u>

6 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2024	2023
	£	£
Share of support costs (see note 7)	78,135	56,134
Share of governance costs (see note 7)	27,983	26,109
	<u>106,118</u>	<u>82,243</u>

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

7 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	21,577	26,838	48,415	20,057	24,964	45,021
Depreciation	2,861	-	2,861	104	-	104
Property costs	40,905	-	40,905	25,873	-	25,873
Equipment hire, legal and misc expenses	12,792	-	12,792	10,100	-	10,100
Accountancy	-	1,145	1,145	-	1,145	1,145
	<u>78,135</u>	<u>27,983</u>	<u>106,118</u>	<u>56,134</u>	<u>26,109</u>	<u>82,243</u>
Analysed between Charitable activities	<u>78,135</u>	<u>27,983</u>	<u>106,118</u>	<u>56,134</u>	<u>26,109</u>	<u>82,243</u>

Governance costs includes payments to the auditors of £1,145 (2023: £1,145) for audit fees.

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Property maintenance and cleaning	3	3
Administration	1	1
	<u>4</u>	<u>4</u>

Employment costs

	2024 £	2023 £
Wages and salaries	<u>48,415</u>	<u>45,021</u>

There were no employees whose annual remuneration was £60,000 or more.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

9 Tangible fixed assets

	Freehold property	Plant and machinery	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
At 1 September 2023	147,749	3,106	65,082	215,937
Additions	-	-	8,350	8,350
At 31 August 2024	147,749	3,106	73,432	224,287
Depreciation and impairment				
At 1 September 2023	-	2,795	65,082	67,877
Depreciation charged in the year	-	78	2,783	2,861
At 31 August 2024	-	2,873	67,865	70,738
Carrying amount				
At 31 August 2024	147,749	233	5,567	153,549
At 31 August 2023	147,749	311	-	148,060

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

10 Financial instruments	2024	2023
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	113,720	113,250
	<u> </u>	<u> </u>
Carrying amount of financial liabilities		
Measured at amortised cost	19,290	9,735
	<u> </u>	<u> </u>
11 Debtors	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	113,720	113,250
Prepayments and accrued income	14	-
	<u> </u>	<u> </u>
	<u>113,734</u>	<u>113,250</u>
12 Creditors: amounts falling due within one year	2024	2023
	£	£
Other taxation and social security	2,118	3,099
Trade creditors	1,231	-
Other creditors	8,194	7,534
Accruals and deferred income	9,865	2,201
	<u> </u>	<u> </u>
	<u>21,408</u>	<u>12,834</u>

13 Related party transactions

During the year the charity received loans from connected persons. As at the year end, the charity owed Hullbridge Community Association Pre-School £8,194 (2023: £7,134) and was owed £113,720 (2023: £113,249) by the Hullbridge Community Association Social Club.

The charity received management fees from Hullbridge Community Association Social Club totalling £57,000 (2023: £57,000).

The charity received management fees from Hullbridge Community Centre Pre-School totalling £13,900 (2023: £4,000).

HULLBRIDGE COMMUNITY ASSOCIATION

England & Wales - Charity number 271588

Accounts

Charity registration number 271588

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Officers	Mrs L Gatehouse (Chairman) Miss A Marriott (Vice Chairman) Mrs M Lambert (Treasurer) Mrs Linda Pearce (Secretary)
Trustees	Mr D Gatehouse Miss J Caton Mrs T Feeney Mr M Feeney Mr D McGinnis Mr M Cox
Charity number	271588
Principal address	Hullbridge Community Centre Pooles Lane Hullbridge Hockley Essex UK SS5 6PA
Registered office	Hullbridge Community Centre Pooles Lane Hullbridge Hockley Essex UK SS5 6PA
Independent examiner	LB Group Advisory Limited (Chelmsford) Swift House Ground Floor 18 Hoffmanns Way Chelmsford Essex UK CM1 1GU
Bankers	Santander UK Plc BBAM, Bridle Road Bootle Merseyside L30 4GB SS5 6PA

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

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HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31st August 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Constitution, the Charities Act 2011 and "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 2015)"

Objectives and activities

The Hullbridge Community Association was established on 25th October 1968 to promote the benefit of the inhabitants of Hullbridge and the neighbourhood by associating together the said inhabitants 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 object of improving the quality of life for the said inhabitants.

In setting our objectives and planning our activities our trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission. The association constitution gives the trustees powers to apply the funds in furtherance of the objects of the Association and take decisions as necessary to further the objectives of the Association.

The incoming resources have been generated from a number of activities including membership subscriptions of the Association, grants and donations received, management fees charged to Hullbridge Community Association Social Club and hall hire. Resources have been expended to continue to provide a facility for the residents and voluntary organisations of Hullbridge and surrounding areas.

The trustees are aware of their duty under S 17 of the Charities Act 2011 to have due regard to the Public Benefit Guidance published by the Charity Commission. As such the trustees ensure that the activities of the charity are for public benefit.

The trustees have paid due regard to guidance by the Charity Commission in deciding what activities the charity should undertake.

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Achievements and performance

Financial review

The net incoming resources for the year, after expenditure of £82,243 (2022: £81,483), totalled £16,441 (2022: £3,840).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Structure, governance and management

The Hullbridge Community Association is an unincorporated association, and is a public benefit entity. The management of the charity is undertaken by the trustees who form a management committee that meets monthly or more often if required. Decisions as to the day to day running of the charity are made by this committee with some delegation to the officers. In addition, there are quarterly meetings of the general committee which comprises representatives from all affiliated organisations. The general committee meets to discuss the general running of the charity.

The constitution provides for a minimum of 6 and a maximum of 15 members of the General Committee. Where there is a need for new trustees, they will be appointed by the existing trustees until the date of the next Annual General Meeting, whereby Full Members of the Association have the vote for the members of the General Committee. A new trustee would receive a copy of the Association's Constitution and be required to sign the minute book of the General Committee to signify willingness and acceptance to act as a trustee of the association.

The charity has a relationship with the Hullbridge Community Association Social Club in that the Social Club rents a bar from the Charity and covenants to transfer all profits made to the charity.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The trustees have set a policy that surplus monies should be invested to maximise the return with a low level of risk.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs L Gatehouse (Chairman)
Miss A Marriott (Vice Chairman)
Mrs M Lambert (Treasurer)
Mrs L Pearce (Secretary)
Mr D Gatehouse
Miss J Caton
Mrs T Feeney
Mr M Feeney
Mr D McGinnis
Mr M Cox

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees report was approved by the Board Of Trustees.

.....
Mrs L Gatehouse (Chairman)

Dated:

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and FRS 102.

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

I report to the trustees on my examination of the financial statements of Hullbridge Community Association Charity (the charity) for the year ended 31st August 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of 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 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 financial statements to be reached.

Stuart Sheldrick
Senior Statutory Auditor
For and on behalf of LB Group Limited (Chelmsford)

Date:

Chartered Accountants
Statutory Auditor

Swift House
Ground Floor
18 Hoffmanns Way
Chelmsford
Essex
UK
CM1 1GU

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

		Unrestricted funds	Unrestricted funds
		2023	2022
	Notes	£	£
<u>Income from:</u>			
Donations and legacies	3	-	613
Other trading activities	4	98,662	84,710
Investments	5	22	-
		<hr/>	<hr/>
Total income		98,684	85,323
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	6	82,243	81,483
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		16,441	3,840
Fund balances at 1 September 2022		265,088	261,248
		<hr/>	<hr/>
Fund balances at 31 August 2023		281,529	265,088
		<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	9		148,060		148,164
Current assets					
Debtors	11	113,250		107,953	
Cash at bank and in hand		33,053		21,581	
		<u>146,303</u>		<u>129,534</u>	
Creditors: amounts falling due within one year	12	<u>(12,834)</u>		<u>(12,610)</u>	
Net current assets			133,469		116,924
Total assets less current liabilities			<u>281,529</u>		<u>265,088</u>
Income funds					
Unrestricted funds			281,529		265,088
			<u>281,529</u>		<u>265,088</u>

The financial statements were approved by the Trustees on.....

.....
Mrs L Gatehouse (Chairman)
Trustee

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

Hullbridge Community Association Charity is a unincorporated organisation.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Membership subscriptions, management fees and hall income are recognised when received.

1.5 Expenditure

Resources expended are accounted for on an accrual basis and are not offset against income.

Direct support expenditure includes expenditure directly related to the necessary expenses in connection with the running of the charity, including equipment hire, support staff salaries and property costs.

Governance costs consist of professional fees that are required so that the charity may meet its legal and ethical requirements.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	None
Plant and machinery	25% reducing balance
Fixtures, fittings & equipment	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The buildings are not depreciated, which is a departure from the FRS 102, as it is the Association's policy to maintain freehold properties in such a condition that their value does not diminish with the passage of time and that any relevant expenditure is charged to the income and expenditure account in the year it is incurred. Therefore, any element of depreciation is considered to be immaterial and no provision is made.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

2 Critical accounting estimates and judgements

In the application of the charities accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Total	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	-	613
	<u> </u>	<u> </u>

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

4 Other trading activities

	2023	2022
	£	£
Hall hire	37,662	27,710
Management fees	61,000	57,000
	<u> </u>	<u> </u>
Other trading activities	98,662	84,710
	<u> </u>	<u> </u>

5 Investments

	Unrestricted funds	Total
	2023 £	2022 £
Interest receivable	22	-
	<u> </u>	<u> </u>

6 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Share of support costs (see note 7)	56,134	56,431
Share of governance costs (see note 7)	26,109	25,052
	<u> </u>	<u> </u>
	82,243	81,483
	<u> </u>	<u> </u>

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

7 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	20,057	24,964	45,021	20,829	23,948	44,777
Depreciation	104	-	104	138	-	138
Property costs	25,873	-	25,873	25,042	-	25,042
Equipment hire, legal and misc expenses	10,100	-	10,100	10,422	-	10,422
Accountancy	-	1,145	1,145	-	1,085	1,085
Bank charges	-	-	-	-	19	19
	<u>56,134</u>	<u>26,109</u>	<u>82,243</u>	<u>56,431</u>	<u>25,052</u>	<u>81,483</u>
Analysed between Charitable activities	<u>56,134</u>	<u>26,109</u>	<u>82,243</u>	<u>56,431</u>	<u>25,052</u>	<u>81,483</u>

Governance costs includes payments to the auditors of £1,145 (2022: £1,085) for audit fees.

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Property maintenance and cleaning	3	3
Administration	1	1
	<u>4</u>	<u>4</u>

Employment costs

	2023 £	2022 £
Wages and salaries	<u>45,021</u>	<u>44,777</u>

There were no employees whose annual remuneration was £60,000 or more.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

9 Tangible fixed assets

	Freehold property	Plant and machinery	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
At 1 September 2022	147,749	3,106	65,082	215,937
At 31 August 2023	147,749	3,106	65,082	215,937
Depreciation and impairment				
At 1 September 2022	-	2,691	65,082	67,773
Depreciation charged in the year	-	104	-	104
At 31 August 2023	-	2,795	65,082	67,877
Carrying amount				
At 31 August 2023	147,749	311	-	148,060
At 31 August 2022	147,749	415	-	148,164

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

10 Financial instruments	2023	2022
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	113,250	107,953
	<u> </u>	<u> </u>
Carrying amount of financial liabilities		
Measured at amortised cost	9,735	11,124
	<u> </u>	<u> </u>
11 Debtors	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	113,250	107,953
	<u> </u>	<u> </u>
12 Creditors: amounts falling due within one year	2023	2022
	£	£
Other taxation and social security	3,099	1,486
Other creditors	7,534	9,134
Accruals and deferred income	2,201	1,990
	<u> </u>	<u> </u>
	12,834	12,610
	<u> </u>	<u> </u>
13 Related party transactions		

During the year the charity received loans from connected persons. As at the year end, the charity owed Hullbridge Community Association Pre-School £7,534 (2022: £9,134) and was owed £113,248 (2022: £107,952) by the Hullbridge Community Association Social Club.

The charity received management fees from Hullbridge Community Association Social Club totalling £57,000 (2022: £57,000).

The charity received management fees from Hullbridge Community Centre Pre-School totalling £4,000 (2022: £nil).

HULLBRIDGE COMMUNITY ASSOCIATION

England & Wales - Charity number 271588

Accounts

Charity registration number 271588

**HULLBRIDGE COMMUNITY ASSOCIATION CHARITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Mr J Morrow (Chairman)
Miss A Marriott (Vice Chairman)
Mrs B Lampard
Mr A Lampard (Treasurer)
Mr B Edwards
Mr D Gatehouse

Charity number 271588

Principal address Hullbridge Community Centre
Pooles Lane
Hullbridge
Hockley
Essex
UK
SS5 6PA

Independent examiner LB Group Limited (Chelmsford)
Swift House
Ground Floor
18 Hoffmanns Way
Chelmsford
Essex
UK
CM1 1GU

Bankers Santander UK Plc
BBAM, Bridle Road
Bootle
Merseyside
L30 4GB

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

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HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their annual report and financial statements for the year ended 31 August 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Constitution, the Charities Act 2011 and "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 2015)"

Objectives and activities

The Hullbridge Community Association was established on 25th October 1968 to promote the benefit of the inhabitants of Hullbridge and the neighbourhood by associating together the said inhabitants 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 object of improving the quality of life for the said inhabitants.

In setting our objectives and planning our activities our trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission. The association constitution gives the trustees powers to apply the funds in furtherance of the objects of the Association and take decisions as necessary to further the objectives of the Association.

The incoming resources have been generated from a number of activities including membership subscriptions of the Association, grants and donations received, management fees charged to Hullbridge Community Association Social Club and hall hire. Resources have been expended to continue to provide a facility for the residents and voluntary organisations of Hullbridge and surrounding areas.

The trustees are aware of their duty under S 17 of the Charities Act 2011 to have due regard to the Public Benefit Guidance published by the Charity Commission. As such the trustees ensure that the activities of the charity are for public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Achievements and performance

Financial review

The net outgoing resources for the year, after expenditure of £81,484 (2021: £60,742), totalled £3,840, (2021: net incoming resources for the year totalled £-9,258).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Structure, governance and management

The Hullbridge Community Association is an unincorporated association, and is a public benefit entity. The management of the charity is undertaken by the trustees who form a management committee that meets monthly or more often if required. Decisions as to the day to day running of the charity are made by this committee with some delegation to the officers. In addition, there are quarterly meetings of the general committee which comprises representatives from all affiliated organisations. The general committee meets to discuss the general running of the charity.

The constitution provides for a minimum of 6 and a maximum of 15 members of the General Committee. Where there is a need for new trustees, they will be appointed by the existing trustees until the date of the next Annual General Meeting, whereby Full Members of the Association have the vote for the members of the General Committee. A new trustee would receive a copy of the Association's Constitution and be required to sign the minute book of the General Committee to signify willingness and acceptance to act as a trustee of the association.

The charity has a relationship with the Hullbridge Community Association Social Club in that the Social Club rents a bar from the Charity and covenants to transfer all profits made to the charity.

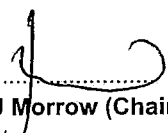
The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The trustees have set a policy that surplus monies should be invested to maximise the return with a low level of risk.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr J Morrow (Chairman)
Miss A Marriott (Vice Chairman)
Mrs B Lampard
Mr A Lampard (Treasurer)
Mr B Edwards
Mr D Gatehouse

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees report was approved by the Board of Trustees.


.....
Mr J Morrow (Chairman)
Trustee
Dated:

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and FRS 102.

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

I report to the trustees on my examination of the financial statements of Hullbridge Community Association Charity (the charity) for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of 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 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 financial statements to be reached.

LB Group Limited (Chelmsford)

Swift House
Ground Floor
18 Hoffmanns Way
Chelmsford
Essex
CM1 1GU
UK

Dated: *LB Group*

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Income from:			
Donations and legacies	3	613	25,212
Other trading activities	4	84,711	26,260
Investments	5	-	13
Total income		<u>85,324</u>	<u>51,485</u>
Expenditure on:			
Charitable activities	6	<u>81,484</u>	<u>60,742</u>
Net income/(expenditure) for the year/ Net movement in funds		3,840	(9,257)
Fund balances at 1 September 2021		<u>261,248</u>	<u>270,505</u>
Fund balances at 31 August 2022		<u><u>265,088</u></u>	<u><u>261,248</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

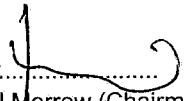
HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	10		148,164		148,302
Current assets					
Debtors	12	107,953		105,115	
Cash at bank and in hand		21,581		16,631	
		<u>129,534</u>		<u>121,746</u>	
Creditors: amounts falling due within one year	13	<u>(12,610)</u>		<u>(8,800)</u>	
Net current assets			116,924		112,946
Total assets less current liabilities			<u>265,088</u>		<u>261,248</u>
Income funds					
Unrestricted funds			265,088		261,248
			<u>265,088</u>		<u>261,248</u>

The financial statements were approved by the Trustees on


.....
Mr J Morrow (Chairman)
Trustee

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

Hullbridge Community Association Charity is a unincorporated organisation.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Membership subscriptions, management fees and hall income are recognised when received.

1.5 Expenditure

Resources expended are accounted for on an accrual basis and are not offset against income.

Direct support expenditure includes are expenditure directly related to the necessary expenses in connection with the running of the charity, including equipment hire, support staff salaries and property costs.

Governance costs consist of professional fees that are required so that the charity may meet its legal and ethical requirements.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	None
Plant and machinery	25% reducing balance
Fixtures, fittings & equipment	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The buildings are not depreciated, which is a departure from the FRS 102, as it is the Association's policy to maintain freehold properties in such a condition that their value does not diminish with the passage of time and that any relevant expenditure is charged to the income and expenditure account in the year it is incurred. Therefore, any element of depreciation is considered to be immaterial and no provision is made.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charities accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	613	-
Government grants	-	25,212
	<u>613</u>	<u>25,212</u>

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

4 Other trading activities

	2022	2021
	£	£
Hall hire	27,711	7,260
Management fees	57,000	19,000
Other trading activities	<u>84,711</u>	<u>26,260</u>

5 Investments

	Total	Unrestricted funds
	2022	2021
	£	£
Interest receivable	<u>-</u>	<u>13</u>

6 Charitable activities

	Charitable Expenditure 2022	Charitable Expenditure 2021
	£	£
Share of support costs (see note 7)	56,947	41,489
Share of governance costs (see note 7)	24,537	19,253
	<u>81,484</u>	<u>60,742</u>

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

7 Support costs	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Staff costs	21,345	23,433	44,778	16,808	17,931	34,739
Depreciation	138	-	138	184	-	184
Property costs	25,042	-	25,042	18,360	-	18,360
Equipment hire, legal and misc expenses	10,422	-	10,422	6,137	-	6,137
Accountancy	-	1,085	1,085	-	1,085	1,085
Bank charges	-	19	19	-	237	237
	<u>56,947</u>	<u>24,537</u>	<u>81,484</u>	<u>41,489</u>	<u>19,253</u>	<u>60,742</u>
Analysed between Charitable activities	<u>56,947</u>	<u>24,537</u>	<u>81,484</u>	<u>41,489</u>	<u>19,253</u>	<u>60,742</u>

Governance costs includes payments to the auditors of £1,085 (2021: £1,085) for audit fees.

8 Trustees

None of the trustees received any remuneration or benefits from the charity during the year. 1 employee with a connection to two of the trustees was remunerated for duties performed. No trustees expenses have been incurred.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Property maintenance and cleaning	3	3
Administration	1	1
Total	<u>4</u>	<u>4</u>
Employment costs	2022 £	2021 £
Wages and salaries	44,262	33,850
Other pension costs	516	889
	<u>44,778</u>	<u>34,739</u>

Wages & salaries expenses include £23,433 (2021: £17,931) paid to a close relative of one of the trustees, Mrs K Lampard.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

9 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

10 Tangible fixed assets

	Freehold property	Plant and machinery	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
At 1 September 2021	147,749	3,106	65,082	215,937
At 31 August 2022	147,749	3,106	65,082	215,937
Depreciation and impairment				
At 1 September 2021	-	2,553	65,082	67,635
Depreciation charged in the year	-	138	-	138
At 31 August 2022	-	2,691	65,082	67,773
Carrying amount				
At 31 August 2022	147,749	415	-	148,164
At 31 August 2021	147,749	553	-	148,302

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

11	Financial instruments	2022	2021
		£	£
	Carrying amount of financial assets		
	Debt instruments measured at amortised cost	107,953	105,004
		<u> </u>	<u> </u>
	Carrying amount of financial liabilities		
	Measured at amortised cost	11,124	8,513
		<u> </u>	<u> </u>
12	Debtors	2022	2021
		£	£
	Amounts falling due within one year:		
	Other debtors	107,953	105,035
	Prepayments and accrued income	-	80
		<u> </u>	<u> </u>
		107,953	105,115
		<u> </u>	<u> </u>
13	Creditors: amounts falling due within one year	2022	2021
		£	£
	Other taxation and social security	1,486	287
	Other creditors	9,134	6,616
	Accruals and deferred income	1,990	1,897
		<u> </u>	<u> </u>
		12,610	8,800
		<u> </u>	<u> </u>

14 Related party transactions

During the year the charity received loans from connected persons. As at the year end the charity owed Hullbridge Community Association Pre-School £9,134 (2021: £6,616) and was owed £107,952 (2021: £105,001) by the Hullbridge Community Association Social Club.

The charity received management fees from Hullbridge Social Club totalling £57,000 (2021: £19,000).

HULLBRIDGE COMMUNITY ASSOCIATION

England & Wales - Charity number 271588

Accounts

Charity registration number 271588

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Mr J Morrow (Chairman)
Miss A Marriott (Vice Chairman)
Mrs B Lampard
Mr A Lampard (Treasurer)
Mr B Edwards
Mr D Gatehouse

Charity number 271588

Principal address Hullbridge Community Centre
Pooles Lane
Hullbridge
Hockley
Essex
UK
SS5 6PA

Independent examiner LB Group Limited (Chelmsford)
Swift House
Ground Floor
18 Hoffmanns Way
Chelmsford
Essex
UK
CM1 1GU

Bankers Santander UK Plc
BBAM, Bridle Road
Bootle
Merseyside
L30 4GB

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

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HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their annual report and financial statements for the year ended 31 August 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Constitution, the Charities Act 2011 and "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 2015)"

Objectives and activities

The Hullbridge Community Association was established on 25th October 1968 to promote the benefit of the inhabitants of Hullbridge and the neighbourhood by associating together the said inhabitants 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 object of improving the quality of life for the said inhabitants.

In setting our objectives and planning our activities our trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission. The association constitution gives the trustees powers to apply the funds in furtherance of the objects of the Association and take decisions as necessary to further the objectives of the Association.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The incoming resources have been generated from a number of activities including membership subscriptions of the Association, grants and donations received, management fees charged to Hullbridge Community Association Social Club and hall hire. Resources have been expended to continue to provide a facility for the residents and voluntary organisations of Hullbridge and surrounding areas.

The trustees are aware of their duty under S 17 of the Charities Act 2011 to have due regard to the Public Benefit Guidance published by the Charity Commission. As such the trustees ensure that the activities of the charity are for public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Achievements and performance

Financial review

The net outgoing resources for the year, after expenditure of £60,742 (2020: £84,728), totalled -£9,257, (2020: net incoming resources for the year totalled £6,916).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Hullbridge Community Association is an unincorporated association, and is a public benefit entity. The management of the charity is undertaken by the trustees who form a management committee that meets monthly or more often if required. Decisions as to the day to day running of the charity are made by this committee with some delegation to the officers. In addition, there are quarterly meetings of the general committee which comprises representatives from all affiliated organisations. The general committee meets to discuss the general running of the charity.

The constitution provides for a minimum of 6 and a maximum of 15 members of the General Committee. Where there is a need for new trustees, they will be appointed by the existing trustees until the date of the next Annual General Meeting, whereby Full Members of the Association have the vote for the members of the General Committee. A new trustee would receive a copy of the Association's Constitution and be required to sign the minute book of the General Committee to signify willingness and acceptance to act as a trustee of the association.

The charity has a relationship with the Hullbridge Community Association Social Club in that the Social Club rents a bar from the Charity and covenants to transfer all profits made to the charity.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The trustees have set a policy that surplus monies should be invested to maximise the return with a low level of risk.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr J Morrow (Chairman)

Miss A Marriott (Vice Chairman)

Mrs B Lampard

Mr A Lampard (Treasurer)

Mr B Edwards

Mr D Gatehouse

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees report was approved by the Board of Trustees.

.....
Mr J Morrow (Chairman)

trustee

Dated:

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and FRS 102.

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

I report to the trustees on my examination of the financial statements of Hullbridge Community Association Charity (the charity) for the year ended 31 August 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of 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 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 financial statements to be reached.



LB Group Limited (Chelmsford)

Swift House
Ground Floor
18 Hoffmanns Way
Chelmsford
Essex
CM1 1GU
UK

Dated: 20/12/22

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
<u>Income and endowments from:</u>			
Donations and legacies	3	25,212	10,679
Other trading activities	4	26,260	76,706
Investments	5	13	25
Other income	6	-	4,234
Total income		<u>51,485</u>	<u>91,644</u>
<u>Expenditure on:</u>			
Charitable activities	7	<u>60,742</u>	<u>84,728</u>
Net (expenditure)/income for the year/ Net movement in funds		(9,257)	6,916
Fund balances at 1 September 2020		<u>270,505</u>	<u>263,589</u>
Fund balances at 31 August 2021		<u><u>261,248</u></u>	<u><u>270,505</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		148,302		148,486
Current assets					
Debtors	13	105,115		111,284	
Cash at bank and in hand		16,631		16,834	
		<u>121,746</u>		<u>128,118</u>	
Creditors: amounts falling due within one year	14	<u>(8,800)</u>		<u>(6,099)</u>	
Net current assets			112,946		122,019
Total assets less current liabilities			<u>261,248</u>		<u>270,505</u>
Income funds					
Unrestricted funds			261,248		270,505
			<u>261,248</u>		<u>270,505</u>

The financial statements were approved by the Trustees on

.....
Mr J Morrow (Chairman)
Trustee

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

Charity information

Hullbridge Community Association Charity is a unincorporated organisation.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Membership subscriptions, management fees and hall income are recognised when received.

1.5 Expenditure

Resources expended are accounted for on an accrual basis and are not offset against income.

Direct support expenditure includes expenditure directly related to the necessary expenses in connection with the running of the charity, including equipment hire, support staff salaries and property costs.

Governance costs consist of professional fees that are required so that the charity may meet its legal and ethical requirements.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	None
Plant and machinery	25% reducing balance
Fixtures, fittings & equipment	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The buildings are not depreciated, which is a departure from the FRS 102, as it is the Association's policy to maintain freehold properties in such a condition that their value does not diminish with the passage of time and that any relevant expenditure is charged to the income and expenditure account in the year it is incurred. Therefore, any element of depreciation is considered to be immaterial and no provision is made.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charities accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	-	679
Government grants	25,212	10,000
	<u>25,212</u>	<u>10,679</u>

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

4 Other trading activities

	2021	2020
	£	£
Ripples income	-	204
Hall hire	7,260	33,752
Management fees	19,000	42,750
	<u> </u>	<u> </u>
Other trading activities	<u>26,260</u>	<u>76,706</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	<u>13</u>	<u>25</u>

6 Other income

	Total	Unrestricted funds
	2021	2020
	£	£
Insurance Receipts	<u>-</u>	<u>4,234</u>

7 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2021	2020
	£	£
Share of support costs (see note 8)	41,489	64,114
Share of governance costs (see note 8)	19,253	20,614
	<u> </u>	<u> </u>
	<u>60,742</u>	<u>84,728</u>

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	16,808	17,931	34,739	26,701	19,186	45,887
Depreciation	184	-	184	246	-	246
Property costs	18,360	-	18,360	25,787	-	25,787
Equipment hire, legal and misc expenses	6,137	-	6,137	11,380	-	11,380
Accountancy	-	1,085	1,085	-	1,285	1,285
Bank charges	-	237	237	-	143	143
	<u>41,489</u>	<u>19,253</u>	<u>60,742</u>	<u>64,114</u>	<u>20,614</u>	<u>84,728</u>
Analysed between Charitable activities	<u>41,489</u>	<u>19,253</u>	<u>60,742</u>	<u>64,114</u>	<u>20,614</u>	<u>84,728</u>

Governance costs includes payments to the auditors of £1,085 (2020: £1,285) for audit fees.

9 Trustees

None of the trustees received any remuneration or benefits from the charity during the year. 1 employee with a connection to two of the trustees was remunerated for duties performed. No trustees expenses have been incurred.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Property maintenance and cleaning	3	3
Administration	1	1
Total	<u>4</u>	<u>4</u>
Employment costs	2021	2020
	£	£
Wages and salaries	33,850	44,910
Other pension costs	889	977
	<u>34,739</u>	<u>45,887</u>

Wages & salaries expenses include £17,931 (2020: £19,186) paid to a close relative of one of the trustees, Mrs K Lampard.

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

10 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

11 Tangible fixed assets

	Freehold property	Plant and machinery	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
At 1 September 2020	147,749	3,106	65,082	215,937
At 31 August 2021	147,749	3,106	65,082	215,937
Depreciation and impairment				
At 1 September 2020	-	2,369	65,082	67,451
Depreciation charged in the year	-	184	-	184
At 31 August 2021	-	2,553	65,082	67,635
Carrying amount				
At 31 August 2021	147,749	553	-	148,302
At 31 August 2020	147,749	737	-	148,486

HULLBRIDGE COMMUNITY ASSOCIATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

12	Financial instruments	2021	2020
		£	£
	Carrying amount of financial assets		
	Debt instruments measured at amortised cost	105,004	110,830
		<u> </u>	<u> </u>
	Carrying amount of financial liabilities		
	Measured at amortised cost	8,513	5,863
		<u> </u>	<u> </u>
13	Debtors	2021	2020
		£	£
	Amounts falling due within one year:		
	Other debtors	105,035	111,204
	Prepayments and accrued income	80	80
		<u> </u>	<u> </u>
		105,115	111,284
		<u> </u>	<u> </u>
14	Creditors: amounts falling due within one year	2021	2020
		£	£
	Other taxation and social security	287	236
	Other creditors	6,616	4,456
	Accruals and deferred income	1,897	1,407
		<u> </u>	<u> </u>
		8,800	6,099
		<u> </u>	<u> </u>
15	Related party transactions		

During the year the charity received loans from connected persons. As at the year end the charity owed Hullbridge Community Association Pre-School £6,616 (2020: £4,402) and was owed £105,001 (2020: £110,830) by the Hullbridge community Association Social Club.

The charity received management fees from Hullbridge Social Club totalling £19,000 (2020: £42,750).