

BRIGHTLINGSEA COMMUNITY ASSOCIATION

Registered Charity number 301265

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28th FEBRUARY 2025

BRIGHTLINGSEA COMMUNITY ASSOCIATION
Registered Charity number 301265

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28th FEBRUARY 2025

CONTENTS	PAGE
Legal and Administrative Information	3
Trustees Annual Report	4
Independent Examiner's Report	7
Statement of Financial Activities (Incorporating an Income and Expenditure Account)	8
Balance Sheet	9
Notes to the Financial Statements	10

BRIGHTLINGSEA COMMUNITY ASSOCIATION
Registered Charity number 301265

LEGAL AND ADMINISTRATIVE INFORMATION

Status

The organisation is an unincorporated charity registered on 15 December 1966 and is governed by a constitution dated 3 October 1967 as amended on 18 May 1998, 28 May 2002, 18 May 2004, 12 July 2005, 23 September 2005, 28 November 2006, 17 October 2017 and 07 December 2022.

Correspondence Address

Brightlingsea Community Centre
Lower Park Road
Brightlingsea
Colchester
Essex CO7 0LG

Telephone: 01206 302055

E-Mail Address: bcasecretary@aol.com

Web-Site: www.bseacc.co.uk

Trustees

Roland Worrall Chairman
Hilary Scott Vice Chairman
Lillian King Honorary President
Elizabeth Wink - President
David Brooks - Treasurer
Lorraine Granderson
Sue Cowell
Sally Brooks
Sandra Browbrick
Simon Creek
Stephanie Norman
John Searle
Denes Somodi

Independent Examiner

Rural Community Council of Essex
Threshelfords Business Park
Inworth Road
Feering
Essex C05 9SE

Bankers

Barclays Bank

BRIGHTLINGSEA COMMUNITY ASSOCIATION
Registered Charity number 301265

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 28th FEBRUARY 2025

The Trustees present their report and accounts for the year ended 28th February 2025.

The accounts of Brightlingsea Community Association have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, and the Statement of Recommended Practice "Accounting and Reporting by Charities" for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in July 2014.

The Trustees confirm that they have sought to comply with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

Objectives and activities

Brightlingsea Community Association was established as a charity in 1966 to build and maintain the Community Centre and to manage the centre for the activities promoted by the Association

The objectives of the Association are;

- (a) To promote the benefits of the inhabitants of Brightlingsea and the neighborhood (hereinafter called the 'area of benefit') without distinction of sex or political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants 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 to secure the establishment of a Community Centre (hereinafter called 'The Centre') and to maintain and manage, or to co-operate with any local statutory authority in the maintenance and management of such a Centre for activities promoted by the Association and its constituent bodies in furtherance of the above objects.

Our community centre provides a valuable educational and recreational resource to all in our local community. Facilities at include a bar and outside bar, a family room, the main hall, multi-purpose room and 2 meeting rooms enabling a wide variety of activities to take place. The community halls and meeting rooms are available for hire by local groups and organisations. The facilities have been used by groups as varied as the local panto group and the mother and baby group, as well as commercially operated exercise and dance groups.

Achievements and Performance

Our regular clubs and affiliated organisations still maintain their support for us and we are most grateful to them for their loyalty; The Autumn Centre, Brightlingsea Musical Theatre Group, Cinque Port Liberty, Crab & Winkle Club, Fitness Class, SING Brightlingsea, Line Dance Class, Fight Klub, PULSE Dance Class, Gift Box, Oasis Community Church, Colchester MIND, Co-op women's guild, Family support, Brightlights, Mother and baby group, Pilates groups, Panto Group, and Spiritualist Church.

We are also very grateful to the organisers of our internal clubs for their efforts over the past year:

- The Indoor Bowls Club meets on Wednesday afternoon in the Liberty Hall.
- Table Tennis Club meets on Wednesday evenings from 7.30pm.
- The Bingo Club meets on Friday evenings and provide a social evening for many of the older residents of Brightlingsea.
- Our veterans breakfast club meets once a month on a Saturday morning
- Our Kids Bingo Club once a month.
- Our Family Karaoke social evening once a month
- Monthly Cinema
- Our popular weekly coffee morning
- Our monthly Farmers/Craft Market

We have continued with our regular fundraising events; Event/Tribute evenings, the refreshment stall at the Town Show, Social Evenings, Car Boot Sales, all of which have proved extremely popular. We are pleased to report that the net total raised throughout the financial year by fundraising again was in excess £10,000 and we thank everyone involved with this effort whole heartedly. We do heavily rely on our fund raising, to help keep the Community Centre open.

The Board of Trustees is happy to report our continued schedule of general maintenance. After the outside walkways became a safety issue, the trustees agreed safety being paramount, we would go ahead and have had resin laid, which I think you will all agree has transformed the outside of our community centre. Our decorating program is ongoing. The lighting throughout the centre is being upgraded to LED and sensors we thank Tony Linton for his continuous work.

The Board of Trustees shall endeavour to further improve the facilities offered at the Community Centre for local residents with our planned projects including:

- Solar Panels
- New Heating Systems
- Refurbish Foyer area
- Refurbish Bar Area
- Refurbish meeting rooms
- Refurbish the office
- improving outside bar area for summer months
- improving lighting in car park
- Refurbish facilities between meeting rooms

Financial Review

Brightlingsea Community Association (BCA) had income during the year totalling £258,971 (2024 - £226,057), an increase of 14.5% despite receiving no grant income this year (2024 £17,500). The main reason for the higher income is greater usage of the facilities, with increases in both lettings income and bar income. Expenditure for the year was a little higher than last year at £236,564 (2024 - £230,456), an increase of 2.6%. The relatively small increase arises because of reductions in some types of expenditure (e.g. staff salaries in 2023/24 included redundancy costs and a large credit on a utility bill coupled with improved utility contracts). There has been little change in most other types of expenditure except for bar expenditure which has increased to service the higher sales income. The net surplus for the year was £22,407, which is an improvement on the previous year's deficit of £4,399.

During the year BCA spent £38,950 on asset improvements which have been capitalised. At the year end, BCA has accumulated funds, equivalent to its net assets, of £272,753 to carry forward at 28th February 2025 (2024 - £250,346). These funds are unrestricted, to be used to continue to fund the future activities of the Community Association.

At the end of the financial year BCA had free reserves of £76,711 (2024 - £88,783). This is equivalent to approximately four months' expenditure.

Structure, Governance and Management

The charity constitution provides for a minimum of twelve and a maximum of twenty trustees. The Trustees are appointed by the members at the Annual General Meeting; the Honorary Officers are subsequently elected from the Board of Trustees by the members present at the Annual General Meeting.

The Trustees meet monthly to discuss matters relating to the management of the Community Centre
Bar Committee meet every 3 months.

Finance committee.

We are lucky enough to have great staff consisting of caretakers, cleaner and bar staff. All work efficiently to keep our community centre running smoothly.

We value our volunteers who without we would have great difficulty running such successful fundraising events.

Approved by the Trustees on 7th August 2025

**Independent Examiner's Report
to the Trustees of Brightlingsea Community Association
Registered Charity No. 301265**

I report to the trustees on my examination of the accounts of Brightlingsea Community Association (the Trust), for the year ended 28th February 2025.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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 accounts to be reached.

Gemma Humphries

G Humphries
RCCE House, Threshelfords Business Park, Inworth Road, Feering CO5 9SE
19 June 2025

BRIGHTLINGSEA COMMUNITY ASSOCIATION

Registered Charity number 301265

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 28th FEBRUARY 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
INCOME					
Income from Charitable activities	3	249,275		249,275	212,921
Income from Investments	4	1,112		1,112	574
Donations and Legacies	5	1,737		1,737	2,749
Funds Raised		6,846		6,846	9,813
Total Income		258,971	0	258,971	226,057
EXPENDITURE					
Charitable activities	6	230,595		230,595	225,317
Expenditure on raising funds		5,969		5,969	5,139
Total resources expended		236,564	0	236,564	230,456
NET INCOME / EXPENDITURE FOR YEAR		22,407	0	22,407	-4,399
TOTAL FUNDS BROUGHT FORWARD		250,346	0	250,346	254,745
TOTAL FUNDS CARRIED FORWARD		272,753	0	272,753	250,346

Notes on page 10 to 12 form part of these financial statements

BRIGHTLINGSEA COMMUNITY ASSOCIATION

Registered Charity number 301265

BALANCE SHEET AT 28th FEBRUARY 2025

	Note	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	2		196,042		161,563
CURRENT ASSETS					
Stock		6,498		5,696	
Debtors	7	5,811		3,825	
Cash at bank and in hand		<u>76,914</u>		<u>91,426</u>	
		89,224		100,947	
CREDITORS					
Amounts falling due within one year	8	<u>12,512</u>		<u>12,164</u>	
NET CURRENT ASSETS			76,711		88,783
NET ASSETS			<u>272,753</u>		<u>250,346</u>
FUNDS					
Unrestricted			272,753		250,346
Restricted			<u>272,753</u>		<u>250,346</u>

Signed

Date

Notes on page 10 to 12 form part of these financial statements

BRIGHTLINGSEA COMMUNITY ASSOCIATION
Registered Charity number 301265

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 28th FEBRUARY 2025

1 ACCOUNTING POLICIES

Basis of Preparation of Accounts

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011, and the Statement of Recommended Practice "Accounting and Reporting by Charities" for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014. The charity constitutes a Public Benefit Entity as defined by FRS 102. The charity has taken advantage of the provisions in the Statement of Recommended Practice for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going Concern

At the time of approving the accounts, 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 accounts.

Incoming resources

All material incoming resources have been included on a receivable basis
They are included if the date receivable falls within the period covered by these accounts.

Resources Expended

Expenditure is recognised when a liability is incurred.

Fixed Assets and Depreciation

Fixed Assets are capitalised if they can be used for more than one year and cost at least £500

Depreciation is calculated to write down the cost of the fixed assets to their estimated residual value over their expected useful lives. The rates and methods of calculation are:

Office Equipment	15% reducing balance
Plant and Equipment	15% reducing balance
Leasehold Property	2% reducing balance

A full year's depreciation is charged in the year following the year of purchase

Fund Accounting

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

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

2 FIXED ASSETS

	Premises £	Office Equipment £	Plant & Equipment £	Fixtures & Fittings £	Total £
Cost					
At 1 March 2024	260,684	3,466	30,313	32,149	326,612
Additions	38,950	0	0	0	38,950
At 28 February 2025	299,634	3,466	30,313	32,149	365,562
Depreciation					
At 1 March 2024	108,659	3,466	23,486	29,438	165,049
Charge for the year	3,040	0	1,024	407	4,471
At 28 February 2025	111,699	3,466	24,510	29,845	169,520
Net Book Value					
At 28 February 2025	187,935	0	5,803	2,304	196,042
At 1 March 2024	152,025	0	6,827	2,711	161,563

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted 2024/25 £	Restricted 2024/25 £	Total 2024/25 £	Total 2023/24 £
Hall Hire / Lettings	71,825		71,825	49,945
Membership Subscriptions	2,031		2,031	1,161
Bingo	5,993		5,993	5,104
Community Cinema	1,000		1,000	1,251
Community Coffee	4,835		4,835	4,847
Bowling Club	508		508	654
Bar Income	159,826		159,826	128,419
Grants			0	17,500
Miscellaneous	3,257		3,257	4,040
Total	249,275	0	249,275	212,921

4 INCOME FROM INVESTMENTS

	Unrestricted 2024/25 £	Restricted 2024/25 £	Total 2024/25 £	Total 2023/24 £
Bank Interest	1,112		1,112	574

5 DONATIONS AND LEGACIES

	Unrestricted 2024/25 £	Restricted 2024/25 £	Total 2024/25 £	Total 2023/24 £
Donations	1,737		1,737	2,749

6 COSTS OF CHARITABLE ACTIVITIES

	Unrestricted 2024/25 £	Restricted 2024/25 £	Total 2024/25 £	Total 2023/24 £
Rent and rates	3,840		3,840	3,943
Utilities	19,344		19,344	26,413
Staff Costs	80,829		80,829	85,790
Insurance	3,939		3,939	2,498
Licenses and Subscriptions	1,052		1,052	
Travel	1,026		1,026	1,002
Repairs and renewals	24,232		24,232	24,906
Consultancy and Professional fees	1,253		1,253	1,100
Bar Expenses	70,919		70,919	59,955
Cleaning	5,131		5,131	2,080
Hall hire expenses	2,018		2,018	
Bingo	634		634	
Community coffee	721		721	605
Community cinema	1,359		1,359	2,608
Rubbish removals	1,759		1,759	1,189
Depreciation	4,471		4,471	5,301
Printing & stationery	1,045		1,045	699
Postage	38		38	10
Telephone & Internet	1,139		1,139	1,543
Advertising	283		283	140
Bank charges	888		888	1,552
Health & safety	977		977	746
Miscellaneous	2,028		2,028	2,606
	228,925	0	228,925	224,686
Governance	1,670		1,670	631
Total	230,595	0	230,595	225,317

7 DEBTORS

	2025	2024
	£	£
Trade debtors	5,354	3,825
Prepayments and accrued income	457	
	<u>5,811</u>	<u>3,825</u>

8 CREDITORS

	2025	2024
	£	£
Taxation and social security	3,365	
Trade creditors	8,019	10,482
Accruals	800	
VAT	329	1,682
	<u>12,512</u>	<u>12,164</u>

9 RELATED PARTIES

Brightlingsea Community Association is controlled by its board of trustees. No member of the board of trustees receives remuneration from the charity. One board member received reimbursement of expenses as follows: Hilary Scott £3,690 (2023/24: £nil).

Trustees are required to declare any potential conflicts of interest at meetings

10 STAFF AND SALARY

The average number of staff employed (full time equivalent) during the year was 3 (2023/24: 3)

No employee earned more than £60,000 per annum (2023/24: none)