

Registered Company number 03169275
Registered Charity number 1058410

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

31 MARCH 2017

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

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ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
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LEGAL AND ADMINISTRATIVE INFORMATION

Directors Mrs K F Kane (Chairman)
 Mrs J E Jeffries
 Mr J C Jenkinson (Resigned 24 April 2017)

Registered Office St John's & Highwoods Community Centre
 Highwoods Square
 Colchester
 Essex
 CO4 9SR

Registered Numbers Company : 03169275
 Charity : 1058410

Independent Examiner Tim O'Connor ACA FCCA
 Scrutton Bland LLP
 Chartered Accountants
 820 The Crescent
 Colchester Business Park
 Colchester
 Essex
 CO4 9YQ

Bankers Lloyds Bank plc
 27 High Street
 Colchester
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 CO1 1DU

Solicitors Fisher Jones Greenwood LLP
 Charter House
 Newcomen Way
 Severalls Business Park
 Colchester
 Essex
 CO4 9YA

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

DIRECTORS' REPORT

The Trustees present their report and the unaudited financial statements for the year ended 31 March 2017. This report is also a Directors' Report required by Section 417 of the Companies Act as all Trustees are Directors.

The financial statements comply with the current statutory requirements, the Memorandum and Articles of Association, the Companies Act and the Statement of Recommended Practice – Accounting and Reporting by Charities (FRS102).

The charity is registered with the Charity Commissioners under No. 1058410 and with the Registrar of Companies, as a company limited by guarantee, under No. 03169275.

Reference and Administrative Details of the Charitable Company, its Directors and Advisors

The information on page 1 forms part of this report.

The directors set out below have held office during the whole of the year to the date of this report, unless otherwise stated:

Mrs K F Kane (Chairman)
Mr J C Jenkinson (Resigned 24 April 2017)
Mrs J E Jeffries

The Centre Manager responsible for the day-to-day management of the premises is Heather Payne.

Structure, Governance and Management

The Association is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association dated 7 March 1996.

The Association recruits and elects their Directors through the Executive Committee, which in turn is appointed by the Association's Council.

The Council of the Association meets twice a year and has a membership as defined in the Memorandum and Articles of the Association. This Council appoints the Executive, which receives reports from the two Operating Committees responsible for the day-to-day running of the Association. The Operating Committees are:

1. The Centre Operating Committee, which is responsible for the work of the Community Centre and the Bluebell Community Centre.
2. The Squirrels Pre-School Committee, which is responsible for the work of the pre-school.

These two operating committees are responsible for monitoring the financial stability of the Centres and the pre-school and meet regularly throughout the year.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

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DIRECTORS' REPORT

The Council of Administration delegates all responsibilities to the Executive Committee and confirms membership of the Committee. The Executive Committee meets quarterly; they prepare and monitor plans for the next three to five years, set financial and operational parameters for the Association and monitor their performance. They approve staff requirements and changes as well as the appointment of the Centre Manager, and organise bank accounts, approve any proposals to seek external funding, and authorise expenditure over the limits agreed. The Executive Committee views the risks identified by the Operating Committees and Directors and the measures put in place to mitigate those risks.

The Centre Operating Committee meets monthly to supervise the management of the Community Centre and the Bluebell Community Centre. They ensure the parameters set by the Executive Committee are achieved and set an annual budget to meet their requirements which are monitored quarterly. They seek approval from the Executive Committee for changes in staffing and hire charges when necessary. They report all staffing, funding and building requirements to the Executive Committee.

The Squirrels Pre-School Operating Committee meets half-termly, and their role is to supervise the management of the pre-school. They ensure the parameters set by the Executive Committee are achieved and set an annual budget to meet their requirements which is monitored quarterly. They ensure that all applications are made to the local council and authorities for all available grants and report all staffing requirements to the Executive Committee.

In addition to the Directors, the Association is served by 25 volunteers and 15 salaried staff. The Centre Manager is responsible for the day-to-day running of both the Community Centre and the Bluebell Community Centre. The Squirrels Pre-School Managers are responsible for the day-to-day running of the pre-school.

Cyril Coppin, one of the volunteers, gives about 20 hours a week to the Association, the other volunteers serve by attending Committee meetings, helping with fundraising, and maintaining the gardens, and the running of the lunch club, Little Squirrels Parent and Toddler Group and coffee mornings.

Objectives and activities

The main objectives of the Association are to provide activities and facilities for the community regardless of religion or ethnic standing; to use the Centres throughout the week for the education and recreation of residents of St Johns and Highwoods, and to respond to identified needs within the community.

We provide rooms at an affordable rate and support, through preferential rates, groups such as the Barnardo's Children's Centre, Different Strokes (a group of young stroke victims), Breathe Easy (supporting people with severe breathing difficulties), Little Squirrels Parent and Toddler group and Narcotics Anonymous.

When setting out hiring charges for the year, we have considered the financial difficulties experienced by many of our hirers, and taken appropriate action where possible, such as forgoing increases, or offering a reduction in rates. In addition, we have offered a "listening ear" where needed, with the result that many people feel they are able to drop in for nothing more than a quick chat or some advice, which is a vital lifeline to many, especially some of the older members of our community.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

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We have responded to community needs by providing on Friday mornings a "Coffee and Chat" time, and organising coach trips. We also provide free parking for parents of children attending the local primary school. In our reception area, we sell second-hand books and various other items at very low prices, which has proved very popular. Outside the front entrance, we have continued to improve the appearance of our small Memorial Garden, which was first set up after the events of September 11, 2001, and is open to all. During the school holidays, activities for local children were arranged, which proved very popular.

The Community Centre has the following activities within it: Just Jules Fitness Club, Stay and Play, Slimming World, Weight Watchers, Different Strokes, Bridge Club, First Steps, Little Squirrels Parent and Toddler Group, Lunch Club, U3A, Zumba, Coffee and Chat, W.I., St Luke's Church, Breathe Easy weekly exercise class and singing therapy class and monthly meeting, disco dancing for both adults and children, Line Dancing, a 2nd Bridge Club (re-located from the Officers Club) and 1st Class Brass. It is also a popular venue for children's and adults' parties. From June 2016 the Association has supported Breathe Easy's singing therapy class by not charging for that session.

The Bluebell Surgery and Community Centre provides accommodation for the local doctors' practice, North East Essex Diabetic Service, and the Humpty-Dumpty pre-school. Other activities that have taken place are training courses run by various providers, National Childbirth Trust, CICC which is a group for local Muslim women, a regular art group, Philosophy Group, Yoga, and Narcotics Anonymous. Barnardo's Children's Centre has its office there as well as using the Barry Holden Community Room for a number of activities.

Squirrels Pre-school continues to flourish. The extension, which will provide a much needed office, extra storage facilities, a cloak room and changing area, will be completely finished by the end of October 2017.

Financial Review

The Association had net incoming resources of £221,222 as shown in the Statement of Financial Activities on page 9 and had total funds available at the year end of £446,940 of which £132,882 was restricted. Restricted funds are detailed in note 14 of the Accounts.

Principle funding source for the work of the Association is the lettings of the two Centres and contributions from the Government and parents for the work of the pre-school. The Association is in good financial standing and is managed on the income received from lettings.

We have been greatly indebted to Springboard Housing Ltd, and Colchester Borough Council, who by loan and grant made the construction of the Community Centre possible. All loans have now been repaid. We are also grateful for the willingness of Tesco to provide the land for the Centre on a long-term lease on a peppercorn rent, and to Springboard Housing, who made it a condition of the Head Lease at the new Bluebell Community Centre, that the rooms occupied by the Community Association are rent-free.

Alison Jay, the Finance Officer continues to manage the payroll in house. The Auto Enrolment Pension Scheme is now fully implemented.

The Association would like to express our thanks to Heather Payne, her staff and the small band of volunteers for the diligent work they have carried out throughout the year.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

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DIRECTORS' REPORT

The Association acknowledge with thanks all those who have assisted with funding and other support.

The Association looks forward to the future with confidence.

Reserve policy and risk management

Funds restricted by the donor are treated as restricted funds, all other unrestricted funds are primarily held to be expended on charitable activities that are planned for the future.

The charity holds a restricted building fund that consists of a grant of £161,644, which was received on 1 September 1999 towards the purchase of the building, 50% of the building's annual depreciation of £3,152 is charged to this fund every year.

It is the policy of the charity to maintain unrestricted free reserves at a level that the directors consider necessary to provide reasonable funds against a delay in receiving any funding or any unforeseen costs that may arise.

At the end of the year the free reserves, represented by the balance sheet of the General Fund were £314,058 (2016: £296,096).

All risks to which St John's & Highwoods Community Association may be exposed are regularly reviewed and appropriate action is taken to mitigate such risks, with appropriate policies put in place when needed. A register of the most immediate risks is maintained. Currently these risks have been identified as destruction of the Centres (for example, by fire), prolonged closure of the Centre (for example, following serious damage and consequent repair work), denial of access, loss of a major booker, and withdrawal of Government funding to Squirrels Pre-school.

Constitution and administrative details

All of the directors served throughout the year.

The Council is made up of members of the Association and Honorary Officers. It meets at least twice a year and is responsible for ensuring that the aims and objectives of the Association are carried out.

Public Benefit

In setting out the charity's objectives the Association has given careful consideration to the Charity Commission's general guidance on public benefit. In doing so, the Association has complied with its duties in this area as set out Section 17 of the Charities Act 2011.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

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DIRECTORS' REPORT

Directors' responsibilities for the financial statements

The directors' are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these statements the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

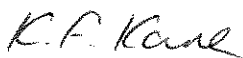
Independent Examiner

Tim O'Connor of Scrutton Bland LLP Chartered Accountants was appointed as Independent Examiner to the charitable company and has expressed his willingness to continue in that capacity as Independent Examiner of the charitable company.

Accounting exemptions

In preparing this report the directors have taken advantage of small companies exemptions provided by section 415A of the Companies Act 2006.

Signed by order of the board



Mrs K F Kane

Approved by the board on 1 November 2017

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION (A Company Limited by Guarantee)

I report on the financial statements of the charitable company for the year ended 31 March 2017 as set out on pages 9 to 20.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of financial statements. The trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the '2011 Act') and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under Section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state where particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)**

Independent examiner's statement

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

- a) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice, Accounting and Reporting by Charities

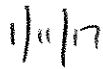
have not been met; or

- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Tim O'Connor ACA FCCA

Scrutton Bland LLP
Chartered Accountants
820 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ



ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2017

	Notes	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
Income from:					
Donations	3	146	1,720	1,866	82
Charitable activities	4	199,435	-	199,435	185,072
Other trading activities	5	18,901	-	18,901	16,863
Investments	6	1,020	-	1,020	1,240
Total income		219,502	1,720	221,222	203,257
Expended on:					
Raising funds	8	12,059	-	12,059	11,426
Charitable activities	8	189,691	3,398	193,089	178,442
Total expenditure		201,750	3,398	205,148	189,868
Net income/(expenditure)		17,752	(1,678)	16,074	13,389
Reconciliation of funds:					
Total funds brought forward at 1 April 2016		296,306	134,560	430,866	£ 417,477
Total funds carried forward at 31 March 2017		£ 314,058	£ 132,882	£ 446,940	£ 430,866

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

All activities relate to continuing operations.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
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BALANCE SHEET
AS AT 31 MARCH 2017

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	10	<u>285,228</u>	<u>277,002</u>
Current assets			
Debtors	11	7,846	10,006
Cash at bank and in hand		<u>187,248</u>	<u>179,250</u>
		195,094	189,256
Creditors: amounts falling due within one year	12	<u>(33,382)</u>	<u>(35,392)</u>
Net current assets		<u>161,712</u>	<u>153,864</u>
Net assets		<u>£ 446,940</u>	<u>£ 430,866</u>
Funds			
Restricted	14	132,882	134,560
Unrestricted			
Undesignated		304,058	296,306
Designated		<u>10,000</u>	<u>-</u>
		<u>£ 446,940</u>	<u>£ 430,866</u>

The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

Advantage is taken in the preparation of the financial statements of the special provisions contained in Part 15 of the Companies Act 2006, relating to small companies. In the directors opinion the company is entitled to those exemptions as a small company.

Under the Companies Act 2006, S454, on a voluntary basis, the directors can amend these financial statements if they subsequently prove to be defective.

The financial statements were approved by the directors on 1 November 2017

J E Jeffries
Director



K F Kane
Director



Company number: 03169275

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2017

1.1 GENERAL INFORMATION

St John's & Highwoods Community Association is a private company limited by guarantee without share capital, incorporated in England and Wales, registration number 03169275. The address of the registered office is St John's & Highwoods Community Centre, Highwoods Square, Colchester, Essex, CO4 9SR.

1.2 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

The financial statements include all transactions, assets and liabilities for which the charitable company is responsible in Law.

The Association constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Association's ability to continue as a going concern.

The financial statements are rounded to the nearest £1 and are prepared in sterling.

Cash flow

The Charity qualifies as a small charity as defined in the Charities SORP (FRS 102) Bulletin 1 and as such is exempt from preparing a Statement of Cash Flows.

Income

All incoming resources are included in the statement of financial activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income is deferred only when the charitable company has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Grants and Donations are recognised when received by or on behalf of the charitable company.

For legacies, entitlement is the earlier of the charitable company being notified of an impending distribution or the legacy being received.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2017

1.2 ACCOUNTING POLICIES (continued)

Restricted and designated funds

Funds restricted by the donor are treated as restricted funds. All other receipts are unrestricted funds, although these may be designated for specific purposes. Designated funds are funds allocated by the Executive Committee for specific activities, events or projects.

Expenditure

Expenditure is recognised in the Statement of Financial Activities when a liability is incurred. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the activity.

Charitable activities include expenditure incurred in the governance of the charity and its assets. These are primarily associated with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost of each asset over its estimated useful life:

Leasehold property	-	over the term of the lease
Improvements to property	-	33% straight line
Fixtures and fittings	-	15% straight line
Computer and office equipment	-	25% straight line

Gifts of assets

Donations in kind are included in the financial statements at their value at the point of gift, and are recognised when their receipt is certain.

Taxation

St John's & Highwoods Community Association is a charity within the meaning of the Charities Act 2011 and as such is a charity within the meaning of Part 11, Corporation Tax Act 2010. Accordingly St John's & Highwoods Community Association is potentially exempt from taxation in respect of income or gains received within categories covered by Part 11, Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to its charitable purposes.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2017

1.2 ACCOUNTING POLICIES (continued)

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets or financial liabilities

- Short term debtors (financial assets) are measured at transaction price.
- Short term creditors (financial liabilities) are measured at the transaction price.

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Pensions

Defined contribution pension plan

The charitable company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charitable company pays fixed contributions into a separate entity. Once the contributions have been paid the charitable company has no further payment obligations.

The contributions are recognised as an expense in the Statement of Financial Activities when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the charitable company in independently administered funds.

2 SIGNIFICANT JUDGEMENTS AND ESTIMATES

The more significant judgements and estimates involved in the preparation of the financial statements include assessing the depreciation rates applicable to tangible fixed assets and the way in which certain costs should be apportioned. Further details regarding these points are included within the accounting policies.

3 INCOME FROM DONATIONS

	Unrestricted funds £	Restricted funds £	Total 2017 £	2016 £
General donations and gifts - (unrestricted)	146	-	146	82
Grants	-	1,720	1,720	-
	<u>£ 146</u>	<u>£ 1,720</u>	<u>£ 1,866</u>	<u>£ 82</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2017

4 CHARITABLE ACTIVITIES

	Unrestricted funds	
	2017	2016
	£	£
Lettings	97,351	93,590
Squirrels Pre-School fees	102,084	91,482
	<u>£ 199,435</u>	<u>£ 185,072</u>

5 OTHER TRADING ACTIVITIES

	Unrestricted funds	
	2017	2016
Fundraising income	18,708	16,584
Copier and laminator income	193	279
	<u>£ 18,901</u>	<u>£ 16,863</u>

6 INVESTMENT INCOME

	Unrestricted funds	
	2017	2016
Interest receivable	<u>£ 1,020</u>	<u>£ 1,240</u>

7 OPERATING COSTS

The excess of expenditure over income is stated after charging:

	2017	2016
	£	£
Depreciation	6,924	5,759
Staff costs - Salaries	106,196	101,756
- Social security costs	2,775	2,587
- Pensions	572	-
Independent examination	<u>2,515</u>	<u>3,000</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2017

8 TOTAL RESOURCES EXPENDED

	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2017 £	Total 2016 £
Costs directly allocated to activities							
Salaries and pensions	-	41,026	60,992	7,525	-	109,543	104,343
Staff training	-	88	1,566	-	-	1,654	784
Postage	-	323	28	2	-	353	257
Refreshments	-	155	228	-	-	383	346
Room hire	-	134	19,972	-	-	20,106	17,189
Toys and equipment	-	-	630	-	-	630	676
Toddler Group costs	-	-	184	-	-	184	121
Fundraising costs	86	-	-	-	-	86	66
Activities costs	4,878	-	-	-	-	4,878	6,165
Band and coach hire	7,095	-	-	-	-	7,095	5,195
Support costs allocated to activities							
Rates	-	1,832	-	1,358	-	3,190	3,397
Light and heat	-	3,387	-	9,275	-	12,662	15,835
Security and fire protection	-	968	-	3,435	-	4,403	3,288
Insurance	-	2,006	1,176	501	-	3,683	3,003
Independent examination/audit fees	-	-	-	-	2,515	2,515	3,000
Other professional fees	-	-	-	-	-	-	(331)
Carried forward	12,059	49,919	84,776	22,096	2,515	171,365	163,334

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2017

8 TOTAL RESOURCES EXPENDED – (continued)

Support costs allocated to activities – (continued)

	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2017 £	Total 2016 £
Brought forward	12,059	49,919	84,776	22,096	2,515	171,365	163,334
Telephone	-	978	120	255	-	1,353	2,189
Printing and stationery	-	631	417	210	-	1,258	1,049
Repairs and maintenance	-	10,109	252	3,275	-	13,636	7,484
Computer software	-	1,413	-	-	-	1,413	1,001
Sundry	-	127	1,255	5	-	1,387	2,429
Cleaning materials and services	-	4,959	-	8,439	-	13,398	9,581
Bank charges	-	559	102	107	-	768	831
Property - depreciation	-	3,745	-	-	-	3,745	3,745
Improvements - depreciation	-	565	846	-	-	1,411	-
Office equipment - depreciation	-	164	244	-	-	408	490
Fixture and fittings - depreciation	-	714	512	134	-	1,360	1,523
Subscriptions and registrations	-	425	134	-	-	559	606
Licenses	-	1,722	-	-	-	1,722	2,521
Advertising	-	351	-	-	-	351	385
Bad debts	-	285	196	(20)	-	461	(29)
Grant expenditure	-	2,175	-	-	-	2,175	4,010
Recoverable costs	-	-	-	(11,622)	-	(11,622)	(11,281)
	£ 12,059	£ 78,841	£88,854	£ 22,879	£ 2,515	£ 205,148	£ 189,868

Basis of allocation of support costs

Support costs are allocated to each activity on the basis of expenditure incurred directly in undertaking that activity.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2017

9 STAFF COSTS

	2017 £	2016 £
Wages and salaries	106,196	101,756
Social security costs	2,775	2,587
Pensions	572	-
	<u>£ 109,543</u>	<u>£ 104,343</u>
	No.	No.
The average monthly number of employees, during the year was made up as follows:		
Squirrels Pre-School	10	10
Community Centre	7	6
	<u>17</u>	<u>16</u>

No employee received emoluments of more than £60,000.

The aggregate remuneration of key management personnel was £13,854 (2016 : £12,771).

10 TANGIBLE FIXED ASSETS

	Leasehold Improvements property £	to property £	Fixtures, fittings and office equipment £	Total £
Cost				
At 1 April 2016	332,909	4,440	43,597	380,946
Additions	-	10,260	4,890	15,150
Disposals	-	(4,440)	-	(4,440)
At 31 March 2017	<u>332,909</u>	<u>10,260</u>	<u>48,487</u>	<u>391,656</u>
Depreciation				
At 1 April 2016	60,024	4,440	39,480	103,944
Charge for the year	3,745	1,411	1,768	6,924
Disposals	-	(4,440)	-	(4,440)
At 31 March 2017	<u>63,769</u>	<u>1,411</u>	<u>41,248</u>	<u>106,428</u>
Net book value				
At 31 March 2017	<u>£ 269,140</u>	<u>£ 8,849</u>	<u>£ 7,239</u>	<u>£ 285,228</u>
At 31 March 2016	<u>£ 272,885</u>	<u>£ -</u>	<u>£ 4,117</u>	<u>£ 277,002</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2017

11 DEBTORS

	2017 £	2016 £
Trade debtors	4,170	4,746
Prepayments and accrued income	3,676	5,260
	<u>£ 7,846</u>	<u>£ 10,006</u>

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Accruals	20,528	22,122
Deferred income (note 13)	12,854	13,270
	<u>£ 33,382</u>	<u>£ 35,392</u>

13 DEFERRED INCOME

	2017 £
At 1 April 2016	13,270
Movement	(416)
	<u>£ 12,854</u>
Deferred at 31 March 2017	

14 RESTRICTED FUNDS

The income funds of the charitable company include restricted funds comprising the following balance of donations and grants held on trust for specific purpose:

	Balance at 1.4.16 £	Movement in funds		Transfers £	Balance at 31.3.17 £
		Incoming resources £	Expenditure (gains)/losses £		
Building Fund	134,458	-	(1,576)	-	132,882
Other funds	102	1,720	(1,822)	-	-
	<u>£ 134,560</u>	<u>£ 1,720</u>	<u>£ (3,398)</u>	<u>£ -</u>	<u>£ 132,882</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2017

14 RESTRICTED FUNDS (continued)

Building Fund

A grant was received on the 1 September 1999 towards the purchasing of the building, 50% of the buildings annual depreciation is charged to the fund every year.

Other Funds

The income included within the above other funds includes grants for other activities.

15 UNRESTRICTED FUNDS

	Balance at 1.4.16 £	Movement in funds		Transfers	Balance at 31.3.17 £
		Incoming resources £	Expenditure (gains)/losses £	£	
Unrestricted funds	296,306	219,502	(201,750)	(10,000)	304,058
Designated funds	-	-	-	10,000	10,000
	<u>£ 296,306</u>	<u>£ 219,502</u>	<u>£ (201,750)</u>	<u>£ -</u>	<u>£ 314,058</u>

£10,000 has been transferred from unrestricted funds to designated funds as a contribution towards fittings and equipment in the new Squirrels Preschool extension.

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Total £
Restricted funds	132,882	-	132,882
Unrestricted funds	152,346	161,712	314,058
Total funds	<u>£ 285,228</u>	<u>£ 161,712</u>	<u>£ 446,940</u>

17 LEGAL STATUS

The charity is a company limited by guarantee and has no share capital.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2017

18 RELATED PARTIES

The charitable company is controlled by its members who operate through an appointed Council.

No remuneration were made to members of the Council.

No expenses were reimbursed to members of the Council.

19 STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2016

	Unrestricted funds £	Restricted funds £	Total 2016 £
Income from			
Donations	82	-	82
Charitable activities	185,072	-	185,072
Other trading activities	16,863	-	16,863
Investment income	1,240	-	1,240
Total income	203,257	-	203,257
Expenditure on			
Funds	11,426	-	11,426
Charitable activities	175,681	2,761	178,442
Total expenditure	187,107	2,761	189,868
Net income/(expenditure)	16,150	(2,761)	13,389
Reconciliation of funds			
Total funds brought forward at 1 April 2015	280,156	137,321	417,477
Total funds carried forward at 31 March 2016	£ 296,306	£ 134,560	£ 430,866

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

MANAGEMENT INFORMATION
YEAR ENDED 31 MARCH 2017

The following pages do not form part of the statutory financial statements

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

INCOME AND EXPENDITURE – COMMUNITY CENTRE
YEAR ENDED 31 MARCH 2017

	2017	2016
	£	£
Income from:		
Donations	1,846	62
Letting income	73,111	70,094
Fundraising events and activities	17,415	15,316
Interest received	303	151
Copier income	193	279
	<hr/>	<hr/>
Total income carried forward	92,868	85,902

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

INCOME AND EXPENDITURE – COMMUNITY CENTRE
YEAR ENDED 31 MARCH 2017

	2017 £	2016 £
Total income brought forward	92,868	85,902
Expenditure on:		
Cost of generating funds		
Cost of fundraising and trading:		
Fundraising costs	63	8
Bands and coach hire	7,095	5,195
Activities cost	4,878	6,165
Charitable activities		
Room hire	134	44
Rates	1,832	1,826
Security and fire protection	968	1,122
Insurance	2,006	1,738
Light and heat	3,387	5,430
Refreshments	155	152
Postage	323	230
Telephone	978	827
Printing and stationery	631	580
Computer software and support	1,413	1,001
Cleaning materials and services	4,959	2,965
Repairs and maintenance	10,109	3,742
Bank charges	559	560
Property - depreciation	3,745	3,745
Improvement - depreciation	565	-
Office equipment - depreciation	164	188
Fixture and fittings - depreciation	714	884
Subscriptions	425	472
Licenses	1,722	2,521
Advertising	351	385
Sundry	127	767
Salaries - letting	41,026	40,172
Training - fee income	88	190
Bad debts	285	(29)
Grant expenditure	2,175	4,010
Governance costs		
Independent examination/audit	1,500	2,487
Other professional fees	-	(115)
Total expenditure	92,377	87,262
Net income/(expenditure)	£ 491	£ (1,360)

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

INCOME AND EXPENDITURE – SQUIRRELS PRE-SCHOOL
YEAR ENDED 31 MARCH 2017

	2017 £	2016 £
Income from:		
Donations	20	20
Fee income	102,084	91,481
Fundraising events and activities	1,293	1,268
Interest received	224	371
Total income	103,621	93,140
Expenditure on:		
Cost of generating funds		
Cost of fundraising and trading:		
Fundraising costs	23	60
Charitable activities		
Room hire	19,972	17,145
Insurance	1,176	703
Refreshments	228	194
Postage	28	25
Telephone	120	120
Printing and stationery	417	274
Repairs and maintenance	252	3
Bank charges	102	138
Improvements - depreciation	846	-
Office equipment - depreciation	244	302
Fixture and fittings - depreciation	512	512
Subscriptions	134	134
Sundry	1,255	1,661
Salaries - fee income	60,992	56,460
Training - fee income	1,566	594
Toys and equipment	630	676
Toddler Group costs	184	121
Bad debts	196	-
Governance costs		
Independent examination	750	413
Other professional fees	-	(215)
Total expenditure	89,627	79,320
Net income	£ 13,994	£ 13,820

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
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INCOME AND EXPENDITURE – BLUEBELL CENTRE
YEAR ENDED 31 MARCH 2017

	2017	2016
	£	£
Income from:		
Letting income	24,240	23,496
Interest received	493	718
Total income	24,733	24,214
Expenditure on:		
Cost of generating funds		
Charitable activities		
Rates	1,358	1,571
Security and fire protection	3,435	2,166
Insurance	501	562
Light and heat	9,275	10,404
Postage	2	2
Telephone	255	1,242
Printing and stationery	210	195
Cleaning materials and services	8,439	6,616
Repairs and maintenance	3,275	3,737
Bank charges	107	133
Fixtures and fittings - depreciation	134	127
Recoverable costs	(11,622)	(11,281)
Salaries - letting	7,525	7,711
Sundry	5	-
Bad debts	(20)	-
Governance costs		
Independent examination	265	100
Total expenditure	23,144	23,285
Net income	£ 1,589	£ 929