

SB copy  
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 2018**

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

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

**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  
Essex  
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 2018. This report is also a Directors' Report required by Section 417 of the Companies Act as all Trustees are Directors.

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.

### **Reference and Administrative Details of the Charity, 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)  
Mrs J Jeffries  
Mr J C Jenkinson (Resigned 24 April 2017)

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 their own financial stability and meet regularly throughout the year.

The Council of Administration delegates all responsibilities to the Executive Committee and confirms membership of the Committee. The Executive 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.

# **ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION**

## **(A Company Limited by Guarantee)**

### **DIRECTORS' REPORT**

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.

During the year in question, the structure and governance of the Association were reviewed. It was felt that changes to the governing document of the charity and the Memorandum of Articles were needed to address the way the Association has evolved over the past few years. The process was begun in the year in question and we envisage that it will be completed in time for the 2018 Annual General Meeting.

### **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 Virgin Care & 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. 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.

# **ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION**

## **(A Company Limited by Guarantee)**

### **DIRECTORS' REPORT**

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 1<sup>st</sup> Class Brass. It is also a popular venue for children's and adults' parties. From June 2016 the Association has supported the Breathe Easy 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.

Squirrels Pre-school continues to flourish. The extension, finished for September 2017, provides much needed office space, increased storage and a cloakroom with a separate changing area. We are grateful to our local Tesco Store for donating £1,000.00 towards equipping the new office.

### **Financial Review**

The Association had net incoming resources of £241,901 as shown in the Statement of Financial Activities on page 9 and had total funds available at the year end of £451,952 of which £131,806 was restricted. Restricted funds are detailed in note 13 of the Accounts.

Principal funding source for the work of the Association is the letting 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.

Unfortunately, in March 2016 a member of staff tripped when leaving the Centre and was seriously injured. A claim is currently being pursued which is being dealt with by the Association's insurers. The member of staff is not expected to return to work before January 2019.

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.

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

The Association looks forward to the future with confidence.

# **ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION**

## **(A Company Limited by Guarantee)**

### **DIRECTORS' REPORT**

#### **Reserve policy and risk management**

The directors have established 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.

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, apart from Mr J C Jenkinson who resigned on 24 April 2017.

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**

## **(A Company Limited by Guarantee)**

### **DIRECTORS' REPORT**

#### **Directors' responsibilities for the financial statements**

The trustees (who are also the directors' for the purpose of company law) are responsible for preparing the Annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of the resources, including income and expenditure, of the charitable company for that period.

In preparing these financial 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 UK Accounting Standards have been followed, subject to any material 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 charitable company will continue to operate.

The directors' are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable 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**  
Secretary

*K.F. Kane*

Approved by the board on *23 October 2018*

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

I report to the trustees (who are also Directors' for the purpose of company law) on my examination of the financial statements of St John's & Highwoods Community Association ('the charitable company') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's directors, 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.

## **Responsibilities and basis of report**

As the directors of charitable company you are responsible for the preparation of financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act 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 ('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 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters than an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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

**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:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 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 accounts 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.



Tim O'Connor ACA FCCA

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

Date: 29/10/18

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

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 MARCH 2018**

	Notes	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
<b>Income from:</b>					
Donations	3	371	4,111	4,482	1,866
Charitable activities	4	217,512	-	217,512	199,435
Other trading activities	5	19,204	-	19,204	18,901
Investments	6	703	-	703	1,020
<b>Total income</b>		<b>237,790</b>	<b>4,111</b>	<b>241,901</b>	<b>221,222</b>
<b>Expended on:</b>					
Raising funds	8	14,395	-	14,395	12,059
Charitable activities	8	217,307	5,187	222,494	193,089
<b>Total expenditure</b>		<b>231,702</b>	<b>5,187</b>	<b>236,889</b>	<b>205,148</b>
<b>Net income</b>		<b>6,088</b>	<b>(1,076)</b>	<b>5,012</b>	<b>16,074</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward at 1 April 2017</b>		<b>314,058</b>	<b>132,882</b>	<b>446,940</b>	<b>430,866</b>
<b>Total funds carried forward at 31 March 2018</b>		<b>£ 320,146</b>	<b>£ 131,806</b>	<b>£ 451,952</b>	<b>£ 446,940</b>

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**  
(A Company Limited by Guarantee)

**BALANCE SHEET**  
**AS AT 31 MARCH 2018**

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	10	<u>368,202</u>	<u>285,228</u>
<b>Current assets</b>			
Debtors	11	16,505	7,846
Cash at bank and in hand		<u>108,614</u>	<u>187,248</u>
		125,119	195,094
<b>Creditors: amounts falling due within one year</b>	12	<u>(41,369)</u>	<u>(33,382)</u>
<b>Net current assets</b>		<u>83,750</u>	<u>161,712</u>
<b>Net assets</b>		<u><u>£ 451,952</u></u>	<u><u>£ 446,940</u></u>
<b>Funds</b>			
<b>Restricted</b>	13	131,806	132,882
<b>Unrestricted</b>			
Undesignated	14	320,146	304,058
Designated		-	10,000
		<u><u>£ 451,952</u></u>	<u><u>£ 446,940</u></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.

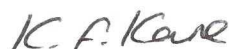
Under the Companies Act 2006, S454, on a voluntary basis, the directors can amend these financial statements if they subsequently prove to be defective.

The financial statements were approved by the directors on 23 October 2018

**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 2018**

### **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**

(A Company Limited by Guarantee)

## **NOTES TO THE FINANCIAL STATEMENTS**

### **YEAR ENDED 31 MARCH 2018**

#### **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

(A Company Limited by Guarantee)

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2018

### 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 2018 £	2017 £
General donations and gifts	371	-	371	146
Grants	-	4,111	4,111	1,720
	<u>£ 371</u>	<u>£ 4,111</u>	<u>£ 4,482</u>	<u>£ 1,866</u>

**ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2018**

**4 CHARITABLE ACTIVITIES**

	<b>Unrestricted funds</b>	
	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Lettings	103,164	97,351
Squirrels Pre-School fees	114,348	102,084
	<u>£ 217,512</u>	<u>£ 199,435</u>

**5 OTHER TRADING ACTIVITIES**

	<b>Unrestricted funds</b>	
	<b>2018</b>	<b>2017</b>
Fundraising income	19,023	18,708
Copier and laminator income	181	193
	<u>£ 19,204</u>	<u>£ 18,901</u>

**6 INVESTMENT INCOME**

	<b>Unrestricted funds</b>	
	<b>2018</b>	<b>2017</b>
Interest receivable	<u>£ 703</u>	<u>£ 1,020</u>

**7 OPERATING COSTS**

The excess of expenditure over income is stated after charging:

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Depreciation	11,280	6,924
Independent examination	<u>3,592</u>	<u>2,515</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2018**

**8 TOTAL RESOURCES EXPENDED**

	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2018 £	Total 2017 £
<b>Costs directly allocated to activities</b>							
Salaries and pensions	-	46,102	70,065	9,279	-	125,446	109,543
Recruitment	-	-	58	-	-	58	-
Staff training	-	102	685	-	-	787	1,654
Postage	-	352	51	1	-	404	353
Refreshments	-	191	207	-	-	398	383
Room hire	-	156	24,270	-	-	24,426	20,106
Toys and equipment	-	-	903	-	-	903	630
Toddler Group costs	-	-	77	-	-	77	184
Fundraising costs	244	-	-	-	-	244	86
Activities costs	8,306	-	-	-	-	8,306	4,878
Band and coach hire	5,845	-	-	-	-	5,845	7,095
<b>Support costs allocated to activities</b>							
Rates	-	1,799	-	1,270	-	3,069	3,190
Light and heat	-	4,288	-	7,904	-	12,192	12,662
Security and fire protection	-	2,382	-	2,948	-	5,330	4,403
Insurance	-	1,638	2,201	781	-	4,620	3,683
Independent examination/audit fees	-	-	-	-	3,592	3,592	2,515
Other professional fees	-	-	-	-	3,438	3,438	-
Carried forward	14,395	57,010	98,517	22,183	7,030	199,135	171,365

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2018**

**8 TOTAL RESOURCES EXPENDED – (continued)**

<b>Support costs allocated to activities – (continued)</b>	<b>Centre fundraising £</b>	<b>Centre £</b>	<b>Squirrels £</b>	<b>Bluebell £</b>	<b>Governance £</b>	<b>Total 2018 £</b>	<b>Total 2017 £</b>
Brought forward	14,395	57,010	98,517	22,183	7,030	199,135	171,365
Telephone	-	902	120	-	-	1,022	1,353
Printing and stationery	-	922	253	-	-	1,175	1,258
Travelling	-	44	16	-	-	60	-
Repairs and maintenance	-	6,878	578	10,304	-	17,760	13,636
Computer software	-	2,149	19	-	-	2,168	1,413
Sundry	-	238	600	12	-	850	1,387
Cleaning materials and services	-	4,213	-	7,498	-	11,711	13,398
Bank charges	-	571	131	96	-	798	768
Property - depreciation	-	4,117	-	-	-	4,117	3,745
Improvements - depreciation	-	1,613	2,030	-	-	3,643	1,411
Office equipment - depreciation	-	83	162	-	-	245	408
Fixture and fittings - depreciation	-	2,026	1,080	169	-	3,275	1,360
Subscriptions and registrations	-	417	289	-	-	706	559
Licenses	-	2,021	-	-	-	2,021	1,722
Advertising	-	606	-	-	-	606	351
Bad debts	-	21	-	-	-	21	461
Grant expenditure	-	1,130	46	-	-	1,176	2,175
Grants/donations	-	998	-	-	-	998	-
Recoverable costs	-	-	-	(14,598)	-	(14,598)	(11,622)
	<b>£ 14,395</b>	<b>£ 85,959</b>	<b>£ 103,841</b>	<b>£ 25,664</b>	<b>£ 7,030</b>	<b>£ 236,889</b>	<b>£ 205,148</b>

**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**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2018**

**9 STAFF COSTS**

	2018 £	2017 £
Wages and salaries	121,621	106,196
Social security costs	2,881	2,775
Pensions	944	572
	<u>£ 125,446</u>	<u>£ 109,543</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	7
	<u>17</u>	<u>17</u>

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

The aggregate remuneration of key management personnel was £15,198 (2017 : £13,854).

**10 TANGIBLE FIXED ASSETS**

	Leasehold property £	Improvements to property £	Fixtures, fittings and office equipment £	Total £
<b>Cost</b>				
At 1 April 2017	332,909	10,260	48,487	391,656
Additions	74,047	1,560	18,647	94,254
At 31 March 2018	<u>406,956</u>	<u>11,820</u>	<u>67,134</u>	<u>485,910</u>
<b>Depreciation</b>				
At 1 April 2017	63,769	1,411	41,248	106,428
Charge for the year	4,117	3,643	3,520	11,280
At 31 March 2018	<u>67,886</u>	<u>5,054</u>	<u>44,768</u>	<u>117,708</u>
<b>Net book value</b>				
At 31 March 2018	<u>£ 339,070</u>	<u>£ 6,766</u>	<u>£ 22,366</u>	<u>£ 368,202</u>
At 31 March 2017	<u>£ 269,140</u>	<u>£ 8,849</u>	<u>£ 7,239</u>	<u>£ 285,228</u>

**ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2018**

**11 DEBTORS**

	2018 £	2017 £
Trade debtors	10,646	4,170
Prepayments	5,859	3,676
	<u>£ 16,505</u>	<u>£ 7,846</u>

**12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Accruals	30,743	20,528
Deferred income	10,626	12,854
	<u>£ 41,369</u>	<u>£ 33,382</u>

**13 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 1.4.17 £	Movement in funds			Balance at 31.3.18 £
		Incoming resources £	Expenditure gains/(losses) £	Transfers £	
Building Fund	132,882	-	(1,576)	-	131,306
Other funds	-	4,111	(3,611)	-	500
	<u>£ 132,882</u>	<u>£ 4,111</u>	<u>£ (5,187)</u>	<u>-</u>	<u>£ 131,806</u>

**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.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2018**

**14 UNRESTRICTED FUNDS**

	Balance at 1.4.17 £	Movement in funds			Balance at 31.3.18 £
		Incoming resources £	Expenditure, gains/(losses) £	Transfers £	
Unrestricted funds	304,058	237,790	(221,702)	-	320,146
Designated funds	10,000	-	(10,000)	-	-
	<u>£ 314,058</u>	<u>£ 237,790</u>	<u>£ (231,702)</u>	<u>-</u>	<u>£ 320,146</u>

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

**15 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Tangible fixed assets £	Net current assets £	Total £
Restricted funds	131,306	500	131,806
Unrestricted funds	236,896	83,250	320,146
Total funds	<u>368,202</u>	<u>83,750</u>	<u>451,952</u>

**16 LEGAL STATUS**

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

**17 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.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2018**

**18 STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2017**

	Unrestricted funds £	Restricted funds £	Total 2017 £
<b>Income from</b>			
Donations	146	1,720	1,866
Charitable activities	199,435	-	199,435
Other trading activities	18,901	-	18,901
Investment income	1,020	-	1,020
<b>Total income</b>	<b>219,502</b>	<b>1,720</b>	<b>221,222</b>
<b>Expenditure on</b>			
Funds	12,059	-	12,059
Charitable activities	189,691	3,398	193,089
<b>Total expenditure</b>	<b>201,750</b>	<b>3,398</b>	<b>205,148</b>
<b>Net income/(expenditure)</b>	<b>17,752</b>	<b>(1,678)</b>	<b>16,074</b>
<b>Reconciliation of funds</b>			
<b>Total funds brought forward at 1 April 2016</b>	<b>296,306</b>	<b>134,560</b>	<b>430,866</b>
<b>Total funds carried forward at 31 March 2017</b>	<b>314,058</b>	<b>132,882</b>	<b>446,940</b>

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

**MANAGEMENT INFORMATION**  
**YEAR ENDED 31 MARCH 2018**

**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 2018**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Income from:</b>		
Donations	<b>3,788</b>	1,846
Letting income	<b>77,273</b>	73,111
Fundraising events and activities	<b>17,613</b>	17,415
Interest received	<b>690</b>	303
Copier income	<b>181</b>	193
	<hr/>	<hr/>
<b>Total income carried forward</b>	<b>99,545</b>	92,868

**ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION**  
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**INCOME AND EXPENDITURE – COMMUNITY CENTRE**  
**YEAR ENDED 31 MARCH 2018**

	2018 £	2017 £
<b>Total income brought forward</b>	<b>99,545</b>	<b>92,868</b>
<b>Expenditure on:</b>		
<b>Cost of generating funds</b>		
Cost of fundraising and trading:		
Fundraising costs	169	63
Bands and coach hire	11,115	7,095
Activities cost	3,036	4,878
<b>Charitable activities</b>		
Room hire	156	134
Rates	1,799	1,832
Security and fire protection	2,382	968
Insurance	1,638	2,006
Light and heat	4,288	3,387
Refreshments	191	155
Postage	352	323
Telephone	902	978
Printing and stationery	922	631
Travelling	44	-
Computer software and support	2,149	1,413
Cleaning materials and services	4,213	4,959
Repairs and maintenance	6,878	10,109
Bank charges	571	559
Property - depreciation	4,117	3,745
Improvement - depreciation	1,613	565
Office equipment - depreciation	83	164
Fixture and fittings - depreciation	2,026	714
Subscriptions	417	425
Licenses	2,021	1,722
Advertising	606	351
Sundry	238	127
Salaries - letting	46,102	41,026
Training - fee income	102	88
Bad debts	21	285
Grant expenditure	1,130	2,175
Grant/donations	998	-
<b>Governance costs</b>		
Independent examination/audit	1,296	1,500
Other professional fees	3,438	-
<b>Total expenditure</b>	<b>105,013</b>	<b>92,377</b>
<b>Net income</b>	<b>£ (5,468)</b>	<b>£ 491</b>

**ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION**  
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**INCOME AND EXPENDITURE – SQUIRRELS PRE-SCHOOL**  
**YEAR ENDED 31 MARCH 2018**

	2018 £	2017 £
<b>Income from:</b>		
Donations	694	20
Fee income	114,348	102,084
Fundraising events and activities	1,410	1,293
Interest received	7	224
<b>Total income</b>	<b>116,459</b>	<b>103,621</b>
<b>Expenditure on:</b>		
<b>Cost of generating funds</b>		
Cost of fundraising and trading:		
Fundraising costs	75	23
<b>Charitable activities</b>		
Room hire	24,270	19,972
Insurance	2,201	1,176
Refreshments	207	228
Postage	51	28
Telephone	120	120
Printing and stationery	253	417
Computer software and support	19	-
Travelling	16	-
Repairs and maintenance	578	252
Bank charges	131	102
Improvements - depreciation	2,030	846
Office equipment - depreciation	162	244
Fixture and fittings - depreciation	1,080	512
Subscriptions	289	134
Sundry	600	1,255
Salaries - fee income	70,065	60,992
Training - fee income	685	1,566
Recruitment	58	-
Toys and equipment	903	630
Toddler Group costs	77	184
Bad debts	-	196
Grant expenditure	46	-
<b>Governance costs</b>		
Independent examination	1,536	750
<b>Total expenditure</b>	<b>105,452</b>	<b>89,627</b>
<b>Net income</b>	<b>£ 11,007</b>	<b>£ 13,994</b>

**ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION**  
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**INCOME AND EXPENDITURE – BLUEBELL CENTRE**  
**YEAR ENDED 31 MARCH 2018**

	2018 £	2017 £
<b>Income from:</b>		
Letting income	25,891	24,240
Interest received	6	493
<b>Total income</b>	<u>25,897</u>	<u>24,733</u>
<b>Expenditure on:</b>		
<b>Cost of generating funds</b>		
<b>Charitable activities</b>		
Rates	1,270	1,358
Security and fire protection	2,948	3,435
Insurance	781	501
Light and heat	7,904	9,275
Postage	1	2
Telephone	-	255
Printing and stationery	-	210
Cleaning materials and services	7,498	8,439
Repairs and maintenance	10,304	3,275
Bank charges	96	107
Fixtures and fittings - depreciation	169	134
Recoverable costs	(14,598)	(11,622)
Salaries - letting	9,279	7,525
Sundry	12	5
Bad debts	-	(20)
<b>Governance costs</b>		
Independent examination	760	265
<b>Total expenditure</b>	<u>26,424</u>	<u>23,144</u>
<b>Net income</b>	<u>£ (527)</u>	<u>£ 1,589</u>