

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 2019

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
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 DChA 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 directors present their annual report and the financial statements of the company for the year ended 31 March 2019. This report also represents the Trustees' Report, which is required to be prepared by part VI of the Charities Act 1993.

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 (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)) 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 following 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

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 appoints their Directors at the Annual General Meeting, and these directors are the members of the Association's Executive Committee, which oversees the work of the operating committees and is responsible for the strategy and financial stability 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.

The Directors delegate all responsibilities to the Executive Committee and confirm 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.

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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 20 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 preceding year, 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 began in 2017 and was completed during the year in question. The Annual General Meeting in 2018 followed the format laid down by the new governing document.

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 extremely popular.

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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, 3 Bridge Clubs, 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, singing therapy class and monthly meeting, disco dancing for both adults and children, Line Dancing, Parkinson's Association Exercise Class and 1st Class Brass. It is also a popular venue for children's and adults' parties. Since 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, Bridge for bereaved adults, 23 and Narcotics Anonymous.

Squirrels Pre-school continues to flourish. Demand is such that in September 2019 another session will be held on Friday afternoons, bringing the total of sessions offered to 10 per week.

Financial Review

The Association had net incoming resources of £17,983 as shown in the Statement of Financial Activities on page 9 and had total funds available at the year end of £469,935 of which £130,230 was restricted. Restricted funds are detailed in note 13 of the Accounts.

Principal 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.

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

The Association looks forward to the future with confidence.

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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 as detailed above.

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.

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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 *K. F. Kane*
Secretary

Approved by the board on 10.10.19

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 2019 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

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.

Responsibilities and basis of report

As the trustees of the 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

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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 DChA

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

Date: 11/10/19

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
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STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Income from:					
Donations	3	45	888	933	4,482
Charitable activities	4	231,828	-	231,828	217,512
Other trading activities	5	23,082	-	23,082	19,204
Investments	6	407	-	407	703
Total income		255,362	888	256,250	241,901
Expended on:					
Raising funds	8	17,181	-	17,181	14,395
Charitable activities	8	218,622	2,464	221,086	222,494
Total expenditure		235,803	2,464	238,267	236,889
Net income/(expenditure)		19,559	(1,576)	17,983	5,012
Reconciliation of funds:					
Total funds brought forward at 1 April 2018		320,146	131,806	451,952	446,940
Total funds carried forward at 31 March 2019		£ 339,705	£ 130,230	£ 469,935	£ 451,952

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

All activities relate to continuing operations.

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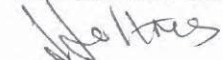
BALANCE SHEET
AS AT 31 MARCH 2019

	Notes	2019 £	2018 £
Fixed assets			
Tangible assets	10	<u>355,541</u>	<u>368,202</u>
Current assets			
Debtors	11	<u>14,340</u>	16,505
Cash at bank and in hand		<u>125,387</u>	<u>108,614</u>
		139,727	125,119
Creditors: amounts falling due within one year	12	<u>(25,333)</u>	<u>(41,369)</u>
Net current assets		<u>114,394</u>	<u>83,750</u>
Net assets		<u>£ 469,935</u>	<u>£ 451,952</u>
Funds			
Restricted	13	130,230	131,806
Unrestricted			
Undesignated	14	339,705	320,146
Designated		-	-
		<u>£ 469,935</u>	<u>£ 451,952</u>

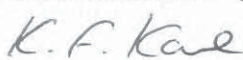
The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section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

The financial statements were approved by the directors on 10.10.19



J E Jeffries
Director



K F Kane
Director

Company number: 03169275

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2019

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.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2019

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.

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NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2019

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 2019 £	2018 £
General donations and gifts	45	-	45	371
Grants	-	888	888	4,111
	<u>£ 45</u>	<u>£ 888</u>	<u>£ 933</u>	<u>£ 4,482</u>

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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019

4 CHARITABLE ACTIVITIES

	Unrestricted funds	
	2019	2018
	£	£
Lettings	109,366	103,164
Squirrels Pre-School fees	122,462	114,348
	<u>£ 231,828</u>	<u>£ 217,512</u>

5 OTHER TRADING ACTIVITIES

	Unrestricted funds	
	2019	2018
	£	£
Fundraising income	22,888	19,023
Copier and laminator income	194	181
	<u>£ 23,082</u>	<u>£ 19,204</u>

6 INVESTMENT INCOME

	Unrestricted funds	
	2019	2018
	£	£
Interest receivable	<u>£ 407</u>	<u>£ 703</u>

7 OPERATING COSTS

The excess of income over expenditure is stated after charging:

	2019	2018
	£	£
Depreciation	12,661	11,280
Independent examination	<u>3,288</u>	<u>3,592</u>

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NOTES TO THE FINANCIAL STATEMENTS
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8 TOTAL RESOURCES EXPENDED

	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2019 £	Total 2018 £
Costs directly allocated to activities							
Salaries and pensions	-	55,765	63,921	6,561	-	126,247	125,446
Recruitment	-	-	-	-	-	-	58
Staff training	-	-	141	-	-	141	787
Postage	-	319	23	4	-	346	404
Refreshments	-	447	243	-	-	690	398
Room hire	-	-	28,031	-	-	28,031	24,426
Toys and equipment	-	-	904	-	-	904	903
Toddler Group costs	-	-	66	-	-	66	77
Fundraising costs	1,595	-	-	-	-	1,595	244
Activities costs	10,431	-	-	-	-	10,431	8,306
Band and coach hire	5,155	-	-	-	-	5,155	5,845
Support costs allocated to activities							
Rates	-	1,944	-	1,336	-	3,280	3,069
Light and heat	-	4,372	-	8,691	-	13,063	12,192
Security and fire protection	-	2,031	-	3,041	-	5,072	5,330
Insurance	-	1,339	1,912	574	-	3,825	4,620
Independent examination fees	-	-	-	-	3,288	3,288	3,592
Other professional fees	-	-	-	-	139	139	3,438
Carried forward	17,181	66,217	95,241	20,207	3,427	202,273	199,135

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NOTES TO THE FINANCIAL STATEMENTS
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8 TOTAL RESOURCES EXPENDED – (continued)

Support costs allocated to activities – (continued)

	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2019 £	Total 2018 £
Brought forward	17,181	66,217	95,241	20,207	3,427	202,273	199,135
Telephone	-	584	120	-	-	704	1,022
Printing and stationery	-	1,376	370	-	-	1,746	1,175
Travelling	-	-	5	-	-	5	60
Repairs and maintenance	-	6,713	403	5,598	-	12,714	17,760
Computer software	-	2,333	26	-	-	2,359	2,168
Sundry	-	318	1,300	-	-	1,618	850
Cleaning materials and services	-	4,655	-	6,308	-	10,963	11,711
Bank charges	-	828	108	94	-	1,030	798
Property - depreciation	-	4,486	-	-	-	4,486	4,117
Improvements - depreciation	-	1,870	2,030	-	-	3,900	3,643
Office equipment - depreciation	-	-	128	-	-	128	245
Fixture and fittings - depreciation	-	2,092	1,900	155	-	4,147	3,275
Subscriptions and registrations	-	461	300	-	-	761	706
Licenses	-	1,496	-	-	-	1,496	2,021
Advertising	-	262	-	-	-	262	606
Bad debts	-	109	-	-	-	109	21
Grant expenditure	-	887	148	-	-	1,035	1,176
Grants/donations	-	-	-	-	-	-	998
Recoverable costs	-	-	-	(11,469)	-	(11,469)	(14,598)
	£ 17,181	£ 94,687	£ 102,079	£ 20,893	£ 3,427	£ 238,267	£ 236,889

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 2019

9 STAFF COSTS

	2019 £	2018 £
Wages and salaries	121,333	121,621
Social security costs	2,710	2,881
Pensions	2,204	944
	<u>£ 126,247</u>	<u>£ 125,446</u>

No. No.

The average monthly number of employees, during the year was made up as follows:

Squirrels Pre-School	10	10
Community Centre	8	7
	<u>18</u>	<u>17</u>

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

The aggregate remuneration of key management personnel was £15,651 (2018 : £15,198).

10 TANGIBLE FIXED ASSETS

	Leasehold property £	Improvements to property £	Fixtures, fittings and office equipment £	Total £
Cost				
At 1 April 2018 and at 31 March 2019	<u>406,956</u>	<u>11,820</u>	<u>67,134</u>	<u>485,910</u>
Depreciation				
At 1 April 2018	67,886	5,054	44,768	117,708
Charge for the year	4,486	3,900	4,275	12,661
At 31 March 2019	<u>72,372</u>	<u>8,954</u>	<u>49,043</u>	<u>130,369</u>
Net book value				
At 31 March 2019	<u>£ 334,584</u>	<u>£ 2,866</u>	<u>£ 18,091</u>	<u>£ 355,541</u>
At 31 March 2018	<u>£ 339,070</u>	<u>£ 6,766</u>	<u>£ 22,366</u>	<u>£ 368,202</u>

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

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019

11 DEBTORS

	2019 £	2018 £
Trade debtors	9,867	10,646
Prepayments	4,473	5,859
	<u>£ 14,340</u>	<u>£ 16,505</u>

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Accruals	18,513	30,743
Deferred income	6,820	10,626
	<u>£ 25,333</u>	<u>£ 41,369</u>

	2019 £	2018 £
Deferred income		
Balance at 1 April 2018	10,626	12,854
Amount received	7,215	6,900
Amount released to income	(11,021)	(9,128)
	<u>£ 6,820</u>	<u>£ 10,626</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 1.4.18 £	Movement in funds Incoming resources £	Expenditure gains/(losses) £	Transfers £	Balance at 31.3.19 £
Building Fund	131,306	-	(1,576)	-	129,730
Other funds	500	888	(888)	-	500
	<u>£ 131,806</u>	<u>£ 888</u>	<u>£ (2,464)</u>	<u>£ -</u>	<u>£ 130,230</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 2019

14 UNRESTRICTED FUNDS

	Balance at 1.4.18 £	Movement in funds Incoming resources £	Expenditure, gains/(losses) £	Transfers £	Balance at 31.3.19 £
Unrestricted funds	<u>£ 320,146</u>	<u>£ 255,362</u>	<u>£ (235,803)</u>	<u>£ -</u>	<u>£ 339,705</u>

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Total £
Restricted funds	129,730	500	130,230
Unrestricted funds	<u>225,811</u>	<u>113,894</u>	<u>339,705</u>
Total funds	<u>£ 355,541</u>	<u>£ 114,394</u>	<u>£ 469,935</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 2019

18 STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2018

	Unrestricted funds £	Restricted funds £	Total 2018 £
Income from			
Donations	371	4,111	4,482
Charitable activities	217,512	-	217,512
Other trading activities	19,204	-	19,204
Investment income	703	-	703
Total income	237,790	4,111	241,901
Expenditure on			
Funds	14,395	-	14,395
Charitable activities	217,307	5,187	222,494
Total expenditure	231,702	5,187	236,889
Net income/(expenditure)	6,088	(1,076)	5,012
Reconciliation of funds			
Total funds brought forward at 1 April 2017	314,058	132,882	446,940
Total funds carried forward at 31 March 2018	£ 320,146	£ 131,806	£ 451,952

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

MANAGEMENT INFORMATION
YEAR ENDED 31 MARCH 2019

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 2019

	2019	2018
	£	£
Income from:		
Donations	933	3,788
Letting income	82,572	77,273
Fundraising events and activities	22,066	17,613
Interest received	406	690
Copier income	194	181
	<hr/>	<hr/>
Total income carried forward	106,171	99,545

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

INCOME AND EXPENDITURE – COMMUNITY CENTRE
YEAR ENDED 31 MARCH 2019

	2019 £	2018 £
Total income brought forward	106,171	99,545
Expenditure on:		
Cost of generating funds		
Cost of fundraising and trading:		
Fundraising costs	950	169
Activities cost	10,431	8,306
Band and coach hire	5,155	5,845
Charitable activities		
Room hire	-	156
Rates	1,944	1,799
Security and fire protection	2,031	2,382
Insurance	1,339	1,638
Light and heat	4,372	4,288
Refreshments	447	191
Postage	319	352
Telephone	584	902
Printing and stationery	1,376	922
Travelling	-	44
Computer software and support	2,333	2,149
Cleaning materials and services	4,655	4,213
Repairs and maintenance	6,713	6,878
Bank charges	828	571
Property - depreciation	4,486	4,117
Improvement - depreciation	1,870	1,613
Office equipment - depreciation	-	83
Fixture and fittings - depreciation	2,092	2,026
Subscriptions	461	417
Licenses	1,496	2,021
Advertising	262	606
Sundry	318	238
Salaries - letting	55,765	46,102
Training - fee income	-	102
Bad debts	109	21
Grant expenditure	887	1,130
Grant/donations	-	998
Governance costs		
Independent examination	(1,674)	1,296
Other professional fees	139	3,438
Total expenditure	109,688	105,013
Net expenditure	£ (3,517)	£ (5,468)

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

INCOME AND EXPENDITURE – SQUIRRELS PRE-SCHOOL
YEAR ENDED 31 MARCH 2019

	2019 £	2018 £
Income from:		
Donations	-	694
Fee income	122,462	114,348
Fundraising events and activities	823	1,410
Interest received	-	7
Total income	123,285	116,459
Expenditure on:		
Cost of generating funds		
Cost of fundraising and trading:		
Fundraising costs	645	75
Charitable activities		
Room hire	28,031	24,270
Insurance	1,912	2,201
Refreshments	243	207
Postage	23	51
Telephone	120	120
Printing and stationery	370	253
Computer software and support	26	19
Travelling	5	16
Repairs and maintenance	403	578
Bank charges	108	131
Improvements - depreciation	2,030	2,030
Office equipment - depreciation	128	162
Fixture and fittings - depreciation	1,900	1,080
Subscriptions	300	289
Sundry	1,300	600
Salaries - fee income	63,921	70,065
Training - fee income	141	685
Recruitment	-	58
Toys and equipment	904	903
Toddler Group costs	66	77
Grant expenditure	148	46
Governance costs		
Independent examination	3,308	1,536
Total expenditure	106,032	105,452
Net income	£ 17,253	£ 11,007

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
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INCOME AND EXPENDITURE – BLUEBELL CENTRE
YEAR ENDED 31 MARCH 2019

	2019 £	2018 £
Income from:		
Letting income	26,793	25,891
Interest received	1	6
Total income	<u>26,794</u>	<u>25,897</u>
Expenditure on:		
Cost of generating funds		
Charitable activities		
Rates	1,336	1,270
Security and fire protection	3,041	2,948
Insurance	574	781
Light and heat	8,691	7,904
Postage	4	1
Cleaning materials and services	6,308	7,498
Repairs and maintenance	5,598	10,304
Bank charges	94	96
Fixtures and fittings - depreciation	155	169
Recoverable costs	(11,469)	(14,598)
Salaries - letting	6,561	9,279
Sundry	-	12
Governance costs		
Independent examination	1,654	760
Total expenditure	<u>22,547</u>	<u>26,424</u>
Net income/(expenditure)	<u><u>£ 4,247</u></u>	<u><u>£ (527)</u></u>