

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Highfield Hall Community Association

Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

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for the Year Ended 31 March 2025

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the charity continue to be the provision of a community premises for leisure and educational activities.

The committee is satisfied with the performance of the charity during the year and in planning the use of the building for various community groups the committee has had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has continued to work hard during the year to ensure Highfield Hall is made known and utilised by community groups for leisure and educational pursuits.

This year Highfield Hall has been used by various groups including dance classes, acting classes and a nursery.

The trustees, together with volunteers, have organised various events throughout the year including family friendly Christmas and Easter activities.

FINANCIAL REVIEW

Financial position

During the year, significant efforts have been made to revamp Highfield Hall and promote its use throughout the local community. Room booking processes have been streamlined and key running costs have been reviewed leading to some financial savings.

In January, the charity received an insurance settlement payment of £55,000 following the destruction of an outbuilding on the property. As the land and buildings belong to Bolton Council, they have control over how the insurance money is utilised and it was agreed that the charity will use the funds for the improvement of the main building rather than the reinstatement of the destroyed outbuilding. At the year end, the remaining balance to be spent was £43,662 which is represented as a liability in the accounts.

Discussions with Bolton Council for the ongoing use of Highfield Hall have been positive and a stable foundation is being built. Going forward, the charity will actively seek grant funding to further improve the facilities and events that are made available to the local community.

Reserves policy

For the time being, the charity aims to maintain unrestricted reserves equivalent to three months' of ongoing expenditure with a longer term goal of increasing that to six months to allow the charity to withstand any unexpected periods where the building is unable to be hired out for maintenance or other unforeseen issues.

At the year end, the charity had unrestricted reserves of £5,506 compared to three months' of ongoing expenditure of £6,091. In the next year, with the help of increased bookings and awareness, the trustees are confident the reserves target will be met.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution adopted on 20 April 2012, and constitutes an association consisting of members within Highfield, New Bury and Harper Green areas of Bolton.

Recruitment and appointment of new trustees

The trustees are elected at the charity's Annual General Meeting. Members of the outgoing committee may stand for re-election if they wish.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
509005

Principal address

Highfield Hall Farm
Highfield Road
Farnworth
Bolton
BL4 0AW

Trustees

S Taylor (resigned 30.8.24)
C Collins
D Wilson (resigned 19.9.24)
W A Crompton (resigned 30.10.24)
M Kay (resigned 23.1.25)
J Meacham (resigned 19.9.24)
J Gillies (appointed 1.6.24)
S Breadney (appointed 25.11.24)
J Clarke (appointed 25.11.24)
J Lee (appointed 25.11.24)

Independent Examiner

Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

Approved by order of the board of trustees on 25th November 2024 and signed on its behalf by:



.....
J Clarke - Trustee

Independent Examiner's Report to the Trustees of
Highfield Hall Community Association

Independent examiner's report to the trustees of Highfield Hall Community Association

I report to the charity trustees on my examination of the accounts of Highfield Hall Community Association (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Gracian Daniel-Sam ACA

Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

Date: 26th November 2025

Highfield Hall Community Association

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		500	-	500	-
Charitable activities					
Hire of facilities		39,615	-	39,615	21,758
Other trading activities	2	213	-	213	-
Investment income	3	-	-	-	4
Total		<u>40,328</u>	<u>-</u>	<u>40,328</u>	<u>21,762</u>
EXPENDITURE ON					
Charitable activities					
Community events		3,262	-	3,262	-
Hire of facilities		30,284	-	30,284	22,451
Other		1,661	-	1,661	1,414
Total		<u>35,207</u>	<u>-</u>	<u>35,207</u>	<u>23,865</u>
NET INCOME/(EXPENDITURE)		5,121	-	5,121	(2,103)
RECONCILIATION OF FUNDS					
Total funds brought forward		385	-	385	2,488
TOTAL FUNDS CARRIED FORWARD		<u><u>5,506</u></u>	<u><u>-</u></u>	<u><u>5,506</u></u>	<u><u>385</u></u>

The notes form part of these financial statements

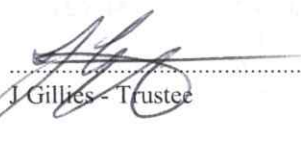
Highfield Hall Community Association

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	5	1,076	-	1,076	500
CURRENT ASSETS					
Debtors	6	-	-	-	18,225
Cash at bank		49,423	-	49,423	919
		<u>49,423</u>	<u>-</u>	<u>49,423</u>	<u>19,144</u>
CREDITORS					
Amounts falling due within one year	7	(44,993)	-	(44,993)	(19,259)
		<u>4,430</u>	<u>-</u>	<u>4,430</u>	<u>(115)</u>
NET CURRENT ASSETS					
		<u>4,430</u>	<u>-</u>	<u>4,430</u>	<u>(115)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,506</u>	<u>-</u>	<u>5,506</u>	<u>385</u>
NET ASSETS/(LIABILITIES)		<u>5,506</u>	<u>-</u>	<u>5,506</u>	<u>385</u>
FUNDS	8				
Unrestricted funds				5,506	385
TOTAL FUNDS				<u>5,506</u>	<u>385</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~25 November 2025~~ and were signed on its behalf by:


.....
J Clarke - Trustee


.....
J Gillies - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

- Improvements to property - at variable rates on reducing balance
- Fixtures and fittings - at variable rates on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Fundraising events	213	-
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	-	4
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024	54,344	8,443	62,787
Additions	-	1,036	1,036
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	54,344	9,479	63,823
	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION			
At 1 April 2024	53,892	8,395	62,287
Charge for year	135	325	460
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	54,027	8,720	62,747
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31 March 2025	317	759	1,076
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	452	48	500
	<u> </u>	<u> </u>	<u> </u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other debtors	-	18,225
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other creditors	44,993	19,259
	<u> </u>	<u> </u>

8. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	385	5,121	5,506
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>385</u>	<u>5,121</u>	<u>5,506</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,328	(35,207)	5,121
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>40,328</u>	<u>(35,207)</u>	<u>5,121</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	(375)	(2,103)	2,863	385
Restricted funds				
Restricted fund	2,863	-	(2,863)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>2,488</u>	<u>(2,103)</u>	<u>-</u>	<u>385</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,762	(23,865)	(2,103)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>21,762</u>	<u>(23,865)</u>	<u>(2,103)</u>

9. CONTINGENT LIABILITIES

The building which the charity rents to community groups is leased to the charity on a short term basis by Bolton Council. Bolton Council has not demanded any rent from the charity and as such no provision for rent has been made in the accounts.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Highfield Hall Community Association

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25	31.3.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	500	-
Other trading activities		
Fundraising events	213	-
Investment income		
Deposit account interest	-	4
Charitable activities		
Room hire	39,615	21,758
Total incoming resources	<u>40,328</u>	<u>21,762</u>
EXPENDITURE		
Charitable activities		
Rates and water	3,415	2,690
Insurance	6,192	5,551
Light and heat	5,188	5,995
Telephone	94	-
Postage and stationery	413	-
Advertising	30	-
Sundries	85	-
Activity resources	2,519	-
Website and software	180	-
Event refreshments	327	-
Cleaning	1,495	1,421
Property repairs	13,581	6,794
	<u>33,519</u>	<u>22,451</u>
Other		
Depreciation of improvements	136	194
Depreciation of fixtures	325	20
	<u>461</u>	<u>214</u>
Support costs		
Finance		
Bank charges	27	-
Governance costs		
Accountancy and legal fees	1,200	1,200
Total resources expended	<u>35,207</u>	<u>23,865</u>
Net income/(expenditure)	<u>5,121</u>	<u>(2,103)</u>

This page does not form part of the statutory financial statements