

Demesne Community Association

Report and Accounts

Year ended
31 March 2025

Demesne Community Association

Report and Accounts

Year ended 31 March 2025

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Legal and Administrative Information

Registered Charity Number	1061422
Company Number	03288971
Registered Office	Asby Close Langley Middleton Manchester M24 4JF

Trustees	Ms C Fraser Mr D Fraser Miss H Binns
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Bankers	Nat West Bank Plc Middleton Branch Unit 6-9 Midway House Long Street Middleton M24 6NW
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Accountants	Archwood Accountants 46-48 Long Street Middleton Manchester M24 6UQ
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Independent Examiner	Mr A S Foxcroft 46-48 Long Street Middleton Manchester M24 6UQ
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Demesne Community Association

Report and Accounts

Year ended 31 March 2025

Trustees Report to the Members of Demesne Community Association

The Trustees present their annual report and the financial statements for the year ended 31 March 2025.

The Report of the Trustees has been prepared in accordance with the Statement of Recommended Practice and Reporting by Charities (SORP FRS 102).

Governing Documents

The Association is governed by its Memorandum and Articles of Association and is a Charitable company limited by guarantee.

Structure Governance and Management

The Trustees (who form the management committee of the Association) are also directors as defined by the Companies Act 2006.

The Senior Manager for the Association was Ms S Patterson.

Trustees are elected by the existing Trustees as a body. All new trustees are provided with training and information about the role and expectations of a charity trustee.

The day-to-day management of the association is by the Senior Manager following policies and procedures agreed by the Trustees.

Objects of the Charity, Principal Activities and Organisation

The objects of the Charity are to promote the benefit of the inhabitants of Langley and their immediate environs by working together with inhabitants, local authorities and voluntary organisations in a common effect to advance education and to provide facilities in the interest of social welfare for recreational and leisure time occupation with the object of improving the conditions of life for the inhabitants.

The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit when deciding what activities the Charity should undertake.

Vision and Mission

The vision and mission of the Charity are to empower communities and enrich lives.

The Association is dedicated to fostering a resilient and thriving community through comprehensive support that emphasises health and wellbeing and promotes access to quality education. The mission is to empower individuals to overcome challenges, creating a positive impact that strengthens the fabric of our society.

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Trustees Report to the Members of Demesne Community Association

Developments and Achievements

- 1 Delivered a highly successful five-week Summer Holiday Programme, providing a wide range of activities, these included dance, drama, games and arts and crafts. The project attracted over 250 children throughout the summer.
- 2 The Afternoon Tea social group as developed and expanded this year as part of our wellbeing aims. This group has steadily grown and is helping to reduce isolation and steadily growing participation over the year.
- 3 We have developed a thriving weekly art class, emerging from our workshop project, which is now well attended and preparing for its first group exhibition.

Financial Report

The Charity was able to generate sufficient funds for its operational needs without depleting its level of reserves below the level required by the reserves policy. Staff costs were, and continue to be, the main outgoing for the Charity, particularly in the nursery. Without the dedication of the paid employees and the efforts of the volunteers, the Association would not be able to deliver on its aims. The financial position remains stable and reserves are adequate for the charity's needs.

Transactions and Financial Position

The financial position is set out in the Statement of Financial Activities on page 6.

Tangible Fixed Assets for use by the Charity

Details of movements in fixed assets are set out in note 9 to the accounts

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**Trustees Report to the Members of
Demesne Community Association**

Investment Policy and Returns

Under the Articles of Association the Charity has the power to make any investment which the Trustees see fit. At present, no funds have been invested by the Trustees.

Reserves

The Charity Commission requires charities to explain their policy for free reserves. This has been explained in note 12 to the accounts. The policy is reviewed annually by the Trustees to ensure its continued relevance and effectiveness. Adjustments to the policy may be made based on changes in risk factors, financial health or strategic priorities. Regular reports on the status of reserves are produced and provided to the Trustees, ensuring transparency and accountability in financial management. The next policy review is scheduled for April 2026. Subsequent amendments or revisions will require Trustees' approval.

Risk Management

The Trustees actively review the major risks the Charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

The Trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate any significant risk.

Statement of Trustees Responsibilities

The Trustees are required by law to prepare financial statements for each year which give a true and fair view of the financial activities of the Charity and its financial position at the end of the year.

In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether the policies adopted are in accordance with the Charities Act 2011 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume the Charity will continue in operation.

Independent Examiner

A resolution proposing Mr A S Foxcroft be reappointed as independent examiner of the Charity was put to the Trustees.

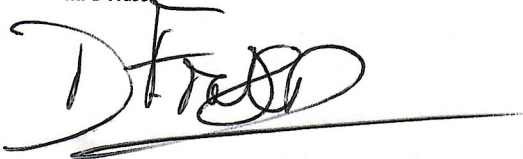
The Report of the Trustees has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102) issued in October 2019.

Approval

This report was approved by the Trustees and signed on its behalf on 13/12/2025

by:

Mr D Fraser



Demesne Community Association

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Independent Examiners Report

**Report of the Independent Examiner to the Members
of Demesne Community Association**

I have examined the financial statements on pages 6 to 15 for the year ended 31 March 2025, which have been prepared under the accounting policies set out on page 9.

Respective Responsibilities of the Trustees and Independent Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- where accounts are prepared on an accruals basis, they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102); or
- there exists any matter which I believe should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Dated 9 December 2025



Mr A S Foxcroft
46-48 Long Street
Middleton
Manchester
M24 6UQ

Demesne Community Association

Report and Accounts

Year ended 31 March 2025

Statement of Financial Activities

		Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £
	Notes						
Income and Expenditure							
Incoming Resources							
Income from use of facilities	4	-	22,176	22,176	-	22,767	22,767
Income from nursery	4	1,444	164	1,608	12,043	-	12,043
Grants and donations receivable	2	84,629	32,814	117,443	92,306	51,419	143,725
Other income				-	-	-	-
Total Incoming Resources		86,073	55,154	141,227	104,349	74,186	178,535
Resources Expended							
Cost of Generating Funds							
Direct charitable expenditure	5	71,866	62,001	133,867	85,403	85,590	170,993
Governance costs	6	-	3,840	3,840	-	2,353	2,353
Total Expenditure		71,866	65,841	137,707	85,403	87,943	173,346
Net Incoming/(Outgoing) Resources for the Year		14,207 -	10,687	3,520	18,496 -	13,758	5,188
Statement of Other Recognised Gains and Losses							
Net Incoming/(Outgoing) Resources Before Other Recognised Gains and Losses							
Net movement in funds	7	14,207 -	10,687	3,520	18,946 -	13,758	5,188
Total funds brought forward		19,340	14,474	33,814	394	28,232	28,626
Total Funds Carried Forward		33,547	3,787	37,334	19,340	14,474	33,814
Reconciliation of Movement in Funds							
Tangible assets		-	203	203	-	976	976
Current assets		14,207 -	10,442	3,765	394 -	13,552 -	13,158
Current liabilities		-	448 -	448	-	3,857 -	3,857
		14,207 -	10,687	3,520	394 -	16,433 -	16,039

The surplus/(deficit) for the year represents the total recognised gains/(losses) for the year.

None of the Charity's activities were acquired or discontinued during the year.

The attached notes form part of these accounts

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Year ended 31 March 2025

Balance Sheet

	Notes	2025	2025	2024	2024
				£	£
Fixed Assets					
Tangible assets	9		1,517		1,314
Current Assets					
Debtors	10	9		-	
Cash at bank and in hand		39,198		35,442	
		39,207		35,442	
Creditors: Amounts Falling Due Within One Year	11	3,390		2,942	
Net Current Assets			35,817		32,500
Net Assets			37,334		33,814
Reserves					
Restricted Funds			33,547		19,340
Unrestricted Funds			3,787		14,474
Accumulated Funds	12		37,334		33,814

The Trustees are satisfied that the Company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no persons have required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The accounts have been prepared in accordance with Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Trustees on 13/02/2025

and signed on their behalf by:
C. Fraser
Holly Binns
Ms C Fraser
Trustee
Miss H Binns
Trustee

The attached notes form part of these accounts

Demesne Community Association

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Year ended 31 March 2025

Cash Flow Statement

	Notes	Total Funds 2025 £	Total Funds 2024 £
Net Cash Used in Operating Activities		4,226	4,505
Cash Flows from Investing Activities	9 -	470 -	570
Change in Cash and Cash Equivalents in the Year		3,756	3,935
Cash and cash equivalents brought forward		35,442	31,507
Cash at bank and in hand less overdrafts at 31 March 2025		39,198	35,442

The attached notes form part of these accounts

Demesne Community Association

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Year ended 31 March 2025

Notes to the Accounts

1 Accounting Policies

Basis of preparation of the accounts

The financial statements have been prepared under the historical cost convention, and are in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and with the Charities Act 2011. The Charity constitutes a public benefit entity as defined by FRS 102.

Incoming resources

Voluntary income and donations are included in incoming resources when they are receivable, except where donors specify that they must be used in future accounting periods or donors conditions have not been fulfilled, then income is deferred. The income from fees is recorded gross.

Grants receivable

Grants receivable are recorded on the accruals basis.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the Independent Examiner's fees and costs linked to the strategic management of the Charity.

Value added tax

Value added tax is not recoverable by the Charity, as as such is included in the relevant cost in the Statement of Financial Activities.

Depreciation

Fixed assets are depreciated over their useful economic lives as follows:
Office equipment - 15% per annum on the reducing balance basis

2 Grants Receivable and Donations

	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Restricted Funds 2024 £	Unrestricted Funds 2024 £
General (page 14)	46,825	32,814	-	51,419
Nursery (page 15)	37,804	-	92,306	-
	84,629	32,814	92,306	51,419

3 Investment Income

	Restricted Funds 2025	Unrestricted Funds 2025	Restricted Funds 2024	Unrestricted Funds 2024
	£	£	£	£
General (page 14)	-	-	-	-
Nursery (page 15)	-	164	-	-
	-	164	-	-

4 Income From Use of Facilities and Other Income

	Restricted Funds 2025	Unrestricted Funds 2025	Restricted Funds 2024	Unrestricted Funds 2024
	£	£	£	£
General (page 14)	-	22,176	-	22,767
Nursery (page 15)	1,444	-	12,043	-
	1,444	22,176	12,043	22,767

5 Direct Charitable Expenditure

	Restricted Funds 2025	Unrestricted Funds 2025	Restricted Funds 2024	Unrestricted Funds 2024
	£	£	£	£
General (page 14)	14,713	60,949	-	79,247
Nursery (page 15)	57,153	1,053	85,403	6,343
	71,866	62,002	85,403	85,590

6 Governance Costs

	Restricted Funds 2025	Unrestricted Funds 2025	Restricted Funds 2024	Unrestricted Funds 2024
	£	£	£	£
General (page 14)	-	3,840	-	2,353
Nursery (page 15)	-	-	-	-
	-	3,840	-	2,353

7 Net Movement in Funds During the Year

The net movement is after charging:	2025	2024
	£	£
Depreciation of tangible fixed assets	268	232
Independent examiner's fee	1,500	1,500

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Notes to the Accounts

8 Staff Costs

No remuneration was paid to Trustees. Staff costs are broken down as follows:

	2025	2024
	£	£
Wages and salaries	55,819	102,896
Pension costs	1,257	1,966
Social security costs	77	2,023
	57,153	106,885

The average weekly number of staff employed, calculated as full time equivalents during the year was as follows:

	2025	2024
	£	£
Direct charitable work	0	6
Governance costs	0	0
	0	6

No employee received remuneration of more than £60,000

Remuneration relating to key management personnel amounted to £21,452 (2022: £21,451)

9 Tangible Fixed Assets

	Office Equipment	Nursery Equipment	Total
	£	£	£
Cost			
At 1 April 2024			
Additions	1,719	-	1,719
Disposals	470	-	470
	-	-	-
At 31 March 2025	2,189	-	2,189
Depreciation			
At 1 April 2024			
Charge for the year	404	-	404
Disposals	268	-	268
	-	-	-
At 31 March 2025	672	-	672
Net Book Value			
At 31 March 2025	1,517	-	1,517
At 31 March 2024	1,315	-	1,315

10 Debtors

	2025	2024
	£	£
Trade debtors	-	-
Other debtors	9	-
	9	-

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Notes to the Accounts

11 Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Trade creditors	210	210
Other taxes and social security costs	1,680	960
Pension	-	272
Accruals	1,500	1,500
	<hr/>	<hr/>
	3,390	2,942
	<hr/>	<hr/>

12 Accumulated Funds/Reserves

	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Restricted Funds 2024 £	Unrestricted Funds 2024 £
At 1 April 2024	19,340	14,474	394	28,232
Retained surplus/(deficit)	14,207 -	10,687	18,946 -	13,758
	<hr/>	<hr/>	<hr/>	<hr/>
	33,547	3,787	19,340	14,474
	<hr/>	<hr/>	<hr/>	<hr/>

Following a recent board meeting, the Trustees reviewed the organisation's financial position and our existing reserves policy, which previously required a minimum reserve level of £20,000. Due to the depletion of funds resulting from the nursery redundancies, the board agreed that maintaining this level is no longer feasible in the short term.

As a result, the Trustees have approved a reduction of the reserves target to £10,000. This revised level reflects our current financial position while ensuring that we retain an appropriate buffer to manage cash flow and essential operational risks. The board will continue to monitor the reserves regularly and aims to rebuild them as the organisation's financial circumstances improve. This will be reviewed in April 2026 by the board of trustees.

The guiding principles are:

- financial stability - a financial buffer to mitigate the impact of unexpected costs, economic uncertainties or fluctuations in revenue;
- strategic flexibility - the flexibility to seize strategic opportunities or address emerging needs without jeopardising ongoing programmes or services;
- risk management - managing specific risks identified by regular risk assessments, including operational, financial and external factors; and
- operational continuity - to ensure the continuity of essential operations in the event of unexpected disruptions emergencies of crises.

By adhering to this policy, the Association aims to enhance its financial resilience, safeguard its mission and position itself strategically for sustained impact.

Demesne Community Association

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Year ended 31 March 2025

Notes to the Accounts

13 Status

The Company, which is a registered charity, is limited by guarantee and has no share capital.

14 Comparative Statement of Financial Activities

		Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £
	Notes			
Income and Expenditure				
Incoming Resources				
Income from use of facilities	4	-	22,767	22,767
Income from nursery		12,043	-	12,043
Grants and donations receivable	2	92,306	51,419	143,725
Other income	4	-	-	-
Total Incoming Resources		104,349	74,186	178,535
Resources Expended				
Cost of Generating Funds				
Direct charitable expenditure	5	85,403	85,590	170,993
Governance costs	6	-	2,353	2,353
Total Expenditure		85,403	87,943	173,346
Net Incoming/(Outgoing) Resources for the Year		18,946	- 13,757	5,189
Statement of Other Recognised Gains and Losses				
Net Incoming/(Outgoing) Resources Before Other Recognised Gains and Losses				
Net movement in funds	7	18,946	- 13,757	5,189
Total funds brought forward		394	28,232	28,626
Total Funds Carried Forward		19,340	14,475	33,815

15 Reconciliation of Net Movements in funds to Net Cash Flow from Operating Activities

	2025 £	2024 £
Net movements in funds	3,520	5,188
Add back depreciation	268	232
Decrease/(increase) in debtors	- 9	-
Increase/(decrease) in creditors	448	- 916
Net cash used in operating activities	4,227	4,505

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General Income and Expenditure Account

Income from use of facilities and other income

	2025 £	2024 £
Room hire	21,546	22,767
Other income	630	
	<hr/>	<hr/>
	22,176	22,767
	<hr/>	<hr/>

Grants

Restricted	46,825	-
Unrestricted	32,814	51,419

Investment Income

Bank interest	-	-
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Total Income	101,815	74,186
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Expenses

Direct Charitable Expenses

Wages, salaries and pension costs	21,615	21,482
Insurance	2,260	2,174
Utilities	9,310	14,133
Building maintenance	-	245
Subcontracted workshop expenses	14,713	11,285
Telephone	2,062	3,438
Cleaning	7,259	5,365
Gardening	1,891	-
Sundry expenses	41	135
Travel	65	76
Service charges	1,805	625
Project Costs	1,178	-
IT	837	539
Bank charges	-	137
Security fees	5,815	5,760
Legal and professional	5,046	5,431
Purchases	770	8,190
Depreciation	268	232
Advertising	216	-
Interest of Overdue Taxation	27	-
Repairs and Renewals	486	-
	<hr/>	<hr/>
	75,662	79,247
	<hr/>	<hr/>

Governance costs

Accountancy and payroll	2,340	853
Independent examiners fees	1,500	1,500
	<hr/>	<hr/>
	3,840	2,353
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Total Expenses	79,502	81,600
Surplus/(deficit) for the Year	22,313	- 7,415

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Nursery Income and Expenditure Account

Income from nursery	2025 £	2024 £
Fees	1,444	12,043
	<hr/>	<hr/>
	1,444	12,043
	<hr/>	<hr/>
Grants		
Restricted	37,804	92,306
Unrestricted	-	-
Investment Income		
Bank interest	164	-
	<hr/>	<hr/>
Total Income	39,412	104,349
	<hr/>	<hr/>
Expenses		
Direct Charitable Expenses		
Wages salaries and pension costs	57,153	85,403
Purchases	865	4,111
Subcontractors		1,520
Travel		-
Stationery & Printing		-
Bank Charges		182
Clothing		-
Sundry Expenses		-
Legal and Professional Fees		-
Repairs and renewals		-
Service Charges	188	470
Other Direct Costs		60
	<hr/>	<hr/>
	58,206	91,746
	<hr/>	<hr/>
Governance costs		
Accountancy and payroll	-	-
Independent examiners fees	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
Total Expenses	58,206	91,746
	<hr/>	<hr/>
Surplus/(deficit) for the Year	- 18,794	12,603
	<hr/>	<hr/>