

**ASPATRIA & DISTRICT COMMUNITY CHARITY ASSOCIATION**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**ASPATRIA & DISTRICT COMMUNITY CHARITY ASSOCIATION**

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**CONTENTS**

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	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 3
Independent examiner's report	4 - 5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

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**ASPATRIA & DISTRICT COMMUNITY CHARITY ASSOCIATION**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Trustees**

Mrs G Hunter, Trustee (appointed 11 December 2024)  
Mrs GM Harris, Trustee  
Ms C Pearson, Trustee  
Mrs A Bowe, Trustee  
Mrs A Hartshorne Bell, Trustee  
Mrs S Day, Trustee  
Mrs E Lister, Trustee  
Mrs G Walker, Trustee  
Mrs M Rose, Trustee  
Mrs M Hillary, Trustee  
Mr D Stevenson, Trustee (resigned 31 March 2025)  
Mrs N Rumney, Trustee (resigned 31 March 2025)

**Charity registered  
number**

1068329

**Principal office**

12 East Crescent  
Aspatia  
Wigton  
Cumbria  
CA7 3EF

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## ASPATRIA & DISTRICT COMMUNITY CHARITY ASSOCIATION

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

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The Trustees present their annual report together with the financial statements of the Aspatria & District Community Charity Association for the year 1 April 2024 to 31 March 2025.

#### **Objectives and activities**

##### **a. Policies and objectives**

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

#### **Achievements and performance**

##### **a. Main achievements of the Charity**

It has been another busy successful year for the shop. Over £45,000 has been donated to various charities throughout the year, this compares with just over £40,000 in the previous year. Costs have also been kept well within the rise in inflation. There is still over £10,000 in the deposit account. Generally, things are in balance and there is sufficient funds.

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### **b. Reserves policy**

For the future it is hoped that income can be maintained and also the amount of material that is donated can continue at the current level. Car boot sales continue to help with turnover along with other seasonal events.

#### **Structure, governance and management**

##### **a. Constitution**

Aspatria & District Community Charity Association is a registered charity, number 1068329, and is constituted under a Trust deed.

##### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed. Sadly, two committee members stood down this year and they have not been replaced. More volunteers are required to cover holidays and sickness

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## ASPATRIA & DISTRICT COMMUNITY CHARITY ASSOCIATION

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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#### Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, 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 presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on  
and signed on their behalf by:



Mrs E Lister

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## ASPATRIA & DISTRICT COMMUNITY CHARITY ASSOCIATION

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

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#### **Independent examiner's report to the Trustees of Aspatria & District Community Charity Association ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 an Independent examiner's 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 or for this report.


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ASPATRIA & DISTRICT COMMUNITY CHARITY ASSOCIATION

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INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025

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Signed: 

Steven Kirkbride FCA BFP

Dated: 10.11.25.

**Armstrong Watson LLP**  
Chartered Accountants  
Carleton House  
136 Gray Street  
Workington  
Cumbria  
CA14 2LU

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**ASPATRIA & DISTRICT COMMUNITY CHARITY ASSOCIATION**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

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	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>				
Donations and legacies	3	-	-	67
Other trading activities	4	43,683	43,683	45,413
Investments	5	447	447	415
<b>Total income</b>		<b>44,130</b>	<b>44,130</b>	<b>45,895</b>
<b>Expenditure on:</b>				
Charitable activities	6	56,706	56,706	51,020
<b>Total expenditure</b>		<b>56,706</b>	<b>56,706</b>	<b>51,020</b>
<b>Net movement in funds</b>		<b>(12,576)</b>	<b>(12,576)</b>	<b>(5,125)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		41,215	41,215	46,340
Net movement in funds		(12,576)	(12,576)	(5,125)
<b>Total funds carried forward</b>		<b>28,639</b>	<b>28,639</b>	<b>41,215</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 17 form part of these financial statements.



**ASPATRIA & DISTRICT COMMUNITY CHARITY ASSOCIATION**

**BALANCE SHEET  
AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	9	820	1,025
		<u>820</u>	<u>1,025</u>
<b>Current assets</b>			
Cash at bank and in hand		28,168	40,539
		<u>28,168</u>	<u>40,539</u>
Creditors: amounts falling due within one year	10	(349)	(349)
		<u>27,819</u>	<u>40,190</u>
<b>Net current assets</b>			
		<u>27,819</u>	<u>40,190</u>
<b>Total assets less current liabilities</b>		<u>28,639</u>	<u>41,215</u>
<b>Net assets excluding pension asset</b>		<u>28,639</u>	<u>41,215</u>
<b>Total net assets</b>		<u><u>28,639</u></u>	<u><u>41,215</u></u>
<b>Charity funds</b>			
Restricted funds	11	-	-
Unrestricted funds	11	28,639	41,215
		<u>28,639</u>	<u>41,215</u>
<b>Total funds</b>		<u><u>28,639</u></u>	<u><u>41,215</u></u>

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:



**Mrs A Hartshorne Bell**



**Mrs E Lister**

The notes on pages 8 to 17 form part of these financial statements.

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## ASPATRIA & DISTRICT COMMUNITY CHARITY ASSOCIATION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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#### 1. General information

Aspatria & District Community Charity Association is a unincorporated public entity.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Aspatria & District Community Charity Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

##### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

##### 2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

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## ASPATRIA & DISTRICT COMMUNITY CHARITY ASSOCIATION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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#### 2. Accounting policies (continued)

##### 2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Long-term leasehold property	-	
Short-term leasehold property	-	5 year straight line basis
Fixtures and fittings	-	20% Reducing balance basis

##### 2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

#### 3. Income from donations and legacies

Unrestricted funds 2025 £	Total funds 2025 £
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Unrestricted funds 2024 £	Total funds 2024 £
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**ASPATRIA & DISTRICT COMMUNITY CHARITY ASSOCIATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**3. Income from donations and legacies (continued)**

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	67	67

**4. Income from other trading activities**

**Income from non charitable trading activities**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Other income	5,017	5,017
Shop income	38,666	38,666
	<u>43,683</u>	<u>43,683</u>

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Other income	4,281	4,281
Shop income	40,812	40,812
Raffle sales	320	320
	<u>45,413</u>	<u>45,413</u>

**5. Investment income**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Interest receivable	447	447

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**ASPATRIA & DISTRICT COMMUNITY CHARITY ASSOCIATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**5. Investment income (continued)**

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Interest receivable	415	415
	<u>415</u>	<u>415</u>

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2025 £</b>	<b>Total 2025 £</b>
Direct costs	56,706	56,706
	<u>56,706</u>	<u>56,706</u>

	<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Direct costs	51,020	51,020
	<u>51,020</u>	<u>51,020</u>

**7. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2025 £</b>	<b>Total funds 2025 £</b>
Direct costs	56,706	56,706
	<u>56,706</u>	<u>56,706</u>

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**ASPATRIA & DISTRICT COMMUNITY CHARITY ASSOCIATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**7. Analysis of expenditure by activities (continued)**

	<i>Activities undertaken directly 2024 £</i>	<i>Total funds 2024 £</i>
Direct costs	<u>51,020</u>	<u>51,020</u>

**Analysis of direct costs**

	<b>Activities 2025 £</b>	<b>Total funds 2025 £</b>
Depreciation	205	205
Rent	2,400	2,400
Rates and water	650	650
Electricity	2,927	2,927
Insurance	698	698
Waste disposal	416	416
Repairs and renewals	1,113	1,113
Volunteers annual meal	440	440
Other running costs	1,656	1,656
Accountancy fees	588	588
Grants to institutions	45,613	45,613
	<u>56,706</u>	<u>56,706</u>

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**ASPATRIA & DISTRICT COMMUNITY CHARITY ASSOCIATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**7. Analysis of expenditure by activities (continued)**

**Analysis of direct costs (continued)**

	<i>Activities 2024 £</i>	<i>Total funds 2024 £</i>
Depreciation	260	260
Rent	2,400	2,400
Rates and water	523	523
Electricity	3,973	3,973
Insurance	349	349
Waste disposal	420	420
Repairs and renewals	328	328
Volunteers annual meal	335	335
Other running costs	1,200	1,200
Accountancy fees	552	552
Grants to institutions	40,680	40,680
	<hr/> 51,020 <hr/>	<hr/> 51,020 <hr/>

**8. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

**9. Tangible fixed assets**

	<b>Fixtures and fittings £</b>
<b>Cost or valuation</b>	
At 1 April 2024	12,815
At 31 March 2025	<hr/> 12,815 <hr/>
<b>Depreciation</b>	
At 1 April 2024	11,790
Charge for the year	205
At 31 March 2025	<hr/> 11,995 <hr/>

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ASPATRIA & DISTRICT COMMUNITY CHARITY ASSOCIATION

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

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9. Tangible fixed assets (continued)

	Fixtures and fittings £
<b>Net book value</b>	
At 31 March 2025	<b>820</b>
At 31 March 2024	<b>1,025</b>

10. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	<b>349</b>	<b>349</b>



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ASPATRIA & DISTRICT COMMUNITY CHARITY ASSOCIATION

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

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11. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
General Funds	41,215	44,130	(56,706)	28,639

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**ASPATRIA & DISTRICT COMMUNITY CHARITY ASSOCIATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**11. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2024 £</i>
<b>Unrestricted funds</b>				
General Funds	46,340	45,895	(51,020)	41,215

**12. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 April 2024 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 March 2025 £</b>
General funds	41,215	44,130	(56,706)	28,639

**Summary of funds - prior year**

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2024 £</i>
General funds	46,340	45,895	(51,020)	41,215

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**ASPATRIA & DISTRICT COMMUNITY CHARITY ASSOCIATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**13. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Tangible fixed assets	820	<b>820</b>
Current assets	28,168	<b>28,168</b>
Creditors due within one year	(349)	<b>(349)</b>
<b>Total</b>	<u>28,639</u>	<u><b>28,639</b></u>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	1,025	1,025
Current assets	40,539	40,539
Creditors due within one year	(349)	(349)
<b>Total</b>	<u>41,215</u>	<u><b>41,215</b></u>

