

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
The Longhirst Parish Association

AWS Accountancy Limited
3 Berrymoor Court
Northumberland Business Park
Cramlington
Northumberland
NE23 7RZ

The Longhirst Parish Association

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for the Year Ended 31 March 2025

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The Longhirst Parish Association

Report of the Trustees **for the Year Ended 31 March 2025**

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

Operating the Lemon booking system to ensure booking are monitored and available to all.

Maintain the building, and grounds, keep the hall clean, warm and lit, make hot drinks available to all who use it. Provide an emergency refuge centre in emergencies such as outlying residential power cuts.

Manage funds to achieve best interest return on our legacy whilst making funds available to use when needed.

ACHIEVEMENTS AND PERFORMANCE

Charitable Activities

Annual activities include:

Farming syndicate group annual meeting

The hall is also available for parties, and ad hoc fund-raising events such as Macmillan coffee morning and church fund raising events. Anyone can hire the hall for whatever purpose subject to approval by the trustees.

Weekly activities include:

The hall is used 6/7 times a week by the Mid Northumberland U3A.

Pilates, ball room dancing, and a number of other activities

Monthly activities include:

Lunch club, Pub night, Coffee morning

Bi Monthly:

N gauge society, Parish council, and Wildlife group

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1089380

Principal address

c/o Howarth Cottage
Longhirst
Morpeth
Northumberland
NE61 3LX

The Longhirst Parish Association

Report of the Trustees
for the Year Ended 31 March 2025

Trustees

Mr A L Robson
Mrs D M Milmore
Mr I Loudon
Mr P S Mckenzie
Mr A D Hardiman
Mrs L M Rudd
Mr M Elphick (deceased 31.3.25)

Independent Examiner

AWS Accountancy Limited
3 Berrymoor Court
Northumberland Business Park
Cramlington
Northumberland
NE23 7RZ

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mrs L M Rudd - Trustee

Independent Examiner's Report to the Trustees of
The Longhirst Parish Association

Independent examiner's report to the trustees of The Longhirst Parish Association

I report to the charity trustees on my examination of the accounts of The Longhirst Parish 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.

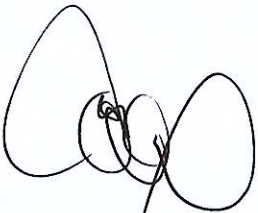
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, 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:

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.



Ian Cooney AAT (Fellow)

AWS Accountancy Limited
3 Berry Moor Court
Northumberland Business Park
Cramlington
Northumberland
NE23 7RZ

Date: 20th January 2026

The Longhirst Parish Association

Statement of Financial Activities
for the Year Ended 31 March 2025

		31.3.25	31.3.24
		Unrestricted	Total funds
	Notes	fund	£
		£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		254,218	1,160
Other trading activities	2	11,771	7,113
Other income		3,806	621
Total		269,795	8,894
EXPENDITURE ON			
Charitable activities			
The Village Hall		35,452	30,691
Other		423	-
Total		35,875	30,691
NET INCOME/(EXPENDITURE)		233,920	(21,797)
RECONCILIATION OF FUNDS			
Total funds brought forward		29,450	51,247
TOTAL FUNDS CARRIED FORWARD		263,370	29,450

The notes form part of these financial statements

The Longhirst Parish Association

Balance Sheet
31 March 2025

		31.3.25	31.3.24
		Unrestricted	Total funds
	Notes	fund	£
		£	£
FIXED ASSETS			
Tangible assets	5	2,398	-
CURRENT ASSETS			
Cash at bank and in hand		261,512	29,450
CREDITORS			
Amounts falling due within one year	6	(540)	-
NET CURRENT ASSETS		<u>260,972</u>	<u>29,450</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		263,370	29,450
NET ASSETS		<u>263,370</u>	<u>29,450</u>
FUNDS	7		
Unrestricted funds		<u>263,370</u>	<u>29,450</u>
TOTAL FUNDS		<u>263,370</u>	<u>29,450</u>

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

.....
Trustee

The Longhirst Parish Association

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.

Fixtures and fittings - 15% 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.

The Longhirst Parish Association

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

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Fundraising events inc. hall hire	11,771	7,113

3. 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.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,160
Other trading activities	7,113
Other income	621
Total	8,894
EXPENDITURE ON	
Charitable activities	
The Village Hall	30,691
NET INCOME/(EXPENDITURE)	(21,797)
RECONCILIATION OF FUNDS	
Total funds brought forward	51,247
TOTAL FUNDS CARRIED FORWARD	29,450

The Longhirst Parish Association

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

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
Additions	2,821
DEPRECIATION	
Charge for year	423
NET BOOK VALUE	
At 31 March 2025	2,398
At 31 March 2024	-

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Other creditors	540	-

7. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	29,450	233,920	263,370
TOTAL FUNDS	29,450	233,920	263,370

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	269,795	(35,875)	233,920
TOTAL FUNDS	269,795	(35,875)	233,920

The Longhirst Parish Association

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

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	51,247	(21,797)	29,450
TOTAL FUNDS	<u>51,247</u>	<u>(21,797)</u>	<u>29,450</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,894	(30,691)	(21,797)
TOTAL FUNDS	<u>8,894</u>	<u>(30,691)</u>	<u>(21,797)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	51,247	212,123	263,370
TOTAL FUNDS	<u>51,247</u>	<u>212,123</u>	<u>263,370</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	278,689	(66,566)	212,123
TOTAL FUNDS	<u>278,689</u>	<u>(66,566)</u>	<u>212,123</u>

The Longhirst Parish Association

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

8. RELATED PARTY DISCLOSURES

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

The Longhirst Parish 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	254,218	-
Grants	-	1,160
	254,218	1,160
Other trading activities		
Fundraising events inc. hall hire	11,771	7,113
Other income		
Interest received	3,806	621
Total incoming resources	269,795	8,894
EXPENDITURE		
Charitable activities		
Insurance	1,455	1,345
Fuel,water,electric and heating	2,700	4,097
Internet	353	438
Repairs and refurbishment	27,831	22,970
Cleaning	641	748
Licence fees	360	720
Training	420	-
	33,760	30,318
Other		
Fixtures and fittings	423	-
Support costs		
Finance		
Bank charges	62	63
Governance costs		
Accountancy and legal fees	840	310
Professional fees	790	-
	1,630	310
Total resources expended	35,875	30,691
Net income/(expenditure)	233,920	(21,797)

This page does not form part of the statutory financial statements