

**REGISTERED COMPANY NUMBER: 05180851 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1110072**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 July 2025  
for  
Letchworth Garden City Community Group

Salway and Wright  
32 The Crescent  
Spalding  
Lincolnshire  
PE11 1AF

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for the Year Ended 31 July 2025

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Letchworth Garden City Community Group

Report of the Trustees  
for the Year Ended 31 July 2025

LEGAL AND ADMINISTRATIVE INFORMATION

Directors:	J. King K. Lake I. Mantle A. Lawrence E. Mutter A. Lee
Ex Officio:	North Hertfordshire District Council representative None currently
Company Number:	5180851 (England and Wales)
Registered Charity Number:	1110072 (England and Wales)
Charity Trustees:	J. King K. Lake
Registered Office and Operating Address:	Mrs. Howard Memorial Hall Norton Way South Letchworth Garden City Hertfordshire SG6 1NX
Accountants:	Salway and Wright 32 The Crescent Spalding Lincolnshire PE11 1AF
Bankers:	HSBC 1 Market Place Hitchin SG4 1DR

The trustees, who are also the directors for the purpose of company law, present their annual report, together with the unaudited financial statements for the year ended 31 July 2025.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Charity exists to manage and maintain the Mrs. Howard Memorial Hall, provide accessible room hire and support the local and wider community through inclusive, community-focussed activities and engagement.

To fulfil these objectives, the charity maintains and improves the hall, offers affordable room hire and supports activities that promote wellbeing, culture, education, social inclusion and community engagement.

### **Public benefit**

The trustees confirm that they have complied with their duty to have regard to the Charity Commission's guidance on public benefit. LGCCG provides substantial public benefit by offering a safe, well-maintained and accessible venue that supports charitable, community, social and cultural activities - strengthening local community life.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

LGCCG operates under its Articles of Association. The Board of Trustees oversees strategic direction, governance and compliance with Charity and Company Law. Trustees are appointed in accordance with the governing document and receive appropriate induction covering their responsibilities and organisational policies.

### **Financial Review**

At the balance sheet date LGCCG held funds of £309,216 (2024 £272,938).

The statement of financial activities shows net incoming resources of £36,278 for the year compared to net outgoing resources of £3,597 for the previous year. All monies currently held are unrestricted for this period.

The policy of the charity is to maintain unrestricted reserves at £40,000 which equates to approximately six months unrestricted expenditure, providing sufficient funds to cover management and administration and support costs in the event of the lease not being upheld. This policy will be kept under review.

### **Risk Review**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves, combined with an annual review of the controls over key financial systems will provide sufficient resources for normal operating risks. The trustees have also examined other operation and business risks which are faced and confirm they have established systems to mitigate significant risks.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

This information is shown separately on page 1.

## **TRUSTEES' REPORT**

The year ended 31st July 2025 has been exceptionally active and successful for LGCCG. The Mrs. Howard Memorial Hall has remained extremely busy with demand significantly increased by the continued reduction of other community facilities in the area. This has brought many new hirers to the hall, widening the range of activities taking place.

Despite this high level of usage, the charity has continued to support an increasing number of charitable and community groups, ensuring that organisations delivering public benefit remain welcomed and prioritised.

Both the trustees and board members, along with the building management team, have continued to work collaboratively for the benefit of both the local and wider community. The trustees recognise that financial prudence has played a key role in supporting strong organisational growth and maintaining stability. By carefully managing resources and ensuring expenditure aligns with charitable objectives, the charity has been able to reinvest in the building, strengthen hall operations and respond effectively to increased community demand.

Additional achievements this year include strengthened community engagement, successful grant applications and further improvements to enhance the building's safety accessibility and usability.

### **Plans for the future**

Future priorities for the trustees include further improvements to the hall, continuing to prioritise charitable and community use, seeking grant funding, expanding partnerships and ensuring that the hall remains a central and accessible community facility.

The trustees, board members and the building management team will continue to work closely together to support both the local and wider community, maintaining financial prudence and organisational stability.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 7 April 2026 and signed on its behalf by:

J H King - Trustee

**Independent examiner's report to the trustees of Letchworth Garden City Community Group ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts 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 accounts to be reached.

A.M. Smith

Salway and Wright  
32 The Crescent  
Spalding  
Lincolnshire  
PE11 1AF

7 April 2026

Letchworth Garden City Community Group

Statement of Financial Activities  
for the Year Ended 31 July 2025

	Notes	31.7.25 Unrestricted fund £	31.7.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Letting income		137,621	125,467
Interest received		8,523	-
Grants received		17,169	-
<b>Total</b>		<u>163,313</u>	<u>125,467</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Operational costs		124,526	128,199
Other		2,509	865
<b>Total</b>		<u>127,035</u>	<u>129,064</u>
 <b>NET INCOME/(EXPENDITURE)</b>		36,278	(3,597)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		272,938	276,535
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>309,216</u></u>	<u><u>272,938</u></u>

The notes form part of these financial statements

Letchworth Garden City Community Group

Balance Sheet

31 July 2025

	Notes	31.7.25 Unrestricted fund £	31.7.24 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	4	10,000	-
Cash at bank		301,238	275,645
		<hr/> 311,238	<hr/> 275,645
<b>CREDITORS</b>			
Amounts falling due within one year	5	(2,022)	(2,707)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<hr/> 309,216	<hr/> 272,938
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<hr/> 309,216	<hr/> 272,938
		<hr/>	<hr/>
<b>NET ASSETS</b>		<hr/> 309,216	<hr/> 272,938
		<hr/>	<hr/>
<b>FUNDS</b>	6		
Unrestricted funds:			
General fund		309,216	272,938
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		<hr/> 309,216	<hr/> 272,938
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.



Letchworth Garden City Community Group

Balance Sheet - continued

31 July 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 7 April 2026 and were signed on its behalf by:

J H King - Trustee

K S Lake - Trustee

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. 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.

### **Taxation**

The charity is exempt from corporation 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.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## **2. TRUSTEES' REMUNERATION AND BENEFITS**

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

### **Trustees' expenses**

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

**3. STAFF COSTS**

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

	31.7.25	31.7.24
Centre manager	1	1
Caretaker	1	1
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.25	31.7.24
	£	£
Debtors	10,000	-
	<u>10,000</u>	<u>-</u>

A loan has been made to an employee of the charity. Interest is charged at 2% per annum and the loan is repayable by instalments.

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.25	31.7.24
	£	£
Trade creditors	2,022	2,707
	<u>2,022</u>	<u>2,707</u>

**6. MOVEMENT IN FUNDS**

	At 1.8.24	Net movement in funds	At 31.7.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	272,938	36,278	309,216
	<u>272,938</u>	<u>36,278</u>	<u>309,216</u>
<b>TOTAL FUNDS</b>	<u>272,938</u>	<u>36,278</u>	<u>309,216</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	163,313	(127,035)	36,278
	<u>163,313</u>	<u>(127,035)</u>	<u>36,278</u>
<b>TOTAL FUNDS</b>	<u>163,313</u>	<u>(127,035)</u>	<u>36,278</u>

**6. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
<b>Unrestricted funds</b>			
General fund	276,535	(3,597)	272,938
<b>TOTAL FUNDS</b>	<u>276,535</u>	<u>(3,597)</u>	<u>272,938</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	125,467	(129,064)	(3,597)
<b>TOTAL FUNDS</b>	<u>125,467</u>	<u>(129,064)</u>	<u>(3,597)</u>

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

	At 1.8.23 £	Net movement in funds £	At 31.7.25 £
<b>Unrestricted funds</b>			
General fund	276,535	32,681	309,216
<b>TOTAL FUNDS</b>	<u>276,535</u>	<u>32,681</u>	<u>309,216</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 £
<b>Unrestricted funds</b>			
General fund	288,780	(256,099)	32,681
<b>TOTAL FUNDS</b>	<u>288,780</u>	<u>(256,099)</u>	<u>32,681</u>

**7. RELATED PARTY DISCLOSURES**

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

Letchworth Garden City Community Group

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

	31.7.25 £	31.7.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Charitable activities</b>		
Letting income	137,621	125,467
Interest received	8,523	-
Grants	17,169	-
	<hr/>	<hr/>
	163,313	125,467
<b>Total incoming resources</b>	<hr/>	<hr/>
	163,313	125,467
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	67,559	59,845
Pensions	3,565	5,946
Rates and water	1,051	2,543
Insurance	1,115	1,483
Light and heat	6,592	6,034
Telephone	911	1,111
Postage and stationery	13	10
Cleaning and repairs	32,236	45,901
Computer costs	586	136
Security costs	2,770	1,632
Equipment	1,927	-
Sundry expenses	5,067	3,054
Subscription	785	413
Bank charges	124	91
Donations	225	-
	<hr/>	<hr/>
	124,526	128,199
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and bookkeeping	2,475	831
Legal fees	34	34
	<hr/>	<hr/>
	2,509	865
<b>Total resources expended</b>	<hr/>	<hr/>
	127,035	129,064
<b>Net income/(expenditure)</b>	<hr/>	<hr/>
	36,278	(3,597)