

**AVONMOUTH COMMUNITY CENTRE ASSOCIATION**  
**ACCOUNTS**

**YEAR ENDED 31 MARCH 2025**

**Charity Number 1151356**

**Company Registration Number 07960991**

**AVONMOUTH COMMUNITY CENTRE ASSOCIATION**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2025**

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<b>CONTENTS</b>	<b>PAGE</b>
Legal and Administrative Information	<b>1 to 2</b>
Trustees’ annual report	<b>3 to 9</b>
Independent Examiner’s Report	<b>10</b>
Statement of financial activities	<b>11</b>
Balance sheet	<b>12</b>
Notes to the Accounts	<b>13 to 20</b>

## **AVONMOUTH COMMUNITY CENTRE ASSOCIATION**

### **Legal and administrative information**

#### **YEAR ENDED 31 MARCH 2025**

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##### **Status**

Avonmouth Community Centre Association is a company limited by guarantee (registration number 07960991) and granted charitable status by the Charity Commission on 25th March 2013 under number 1151356 and governed by its Memorandum and Articles of Association.

##### **Trustees and Directors**

Trustees, who are also directors under company law, who served during the year and up to the date of signing the financial statements were:

Judith Hadley	Chairperson	
Patricia Maule		resigned 6 December 2024
Iglika Gale	Treasurer	
Carole Moloney		
Lynne Wielding		
John Windsor		
Rose Haskell		
Fidelia Amezhinim Job		resigned 6 December 2024
Rachel Carter		appointed 17 January 2025

##### **Secretary**

Judith Hadley

##### **Registered Office**

257 Avonmouth Road  
Avonmouth Village  
Bristol  
BS11 9EN

##### **Independent Examiners**

Geoff Archer  
Bristol Community Accountants CIC  
The Park,  
Daventry Road, Knowle  
Bristol BS4 1DQ

##### **Bankers**

Lloyds TSB  
Westbury-on-Trym  
Bristol

# **AVONMOUTH COMMUNITY CENTRE ASSOCIATION**

## **TRUSTEES' REPORT**

### **YEAR ENDED 31 MARCH 2025**

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The Trustees, who are also Directors of the Charity for the purposes of the Companies Act, submit their report and independently examined financial statements for the year ended 31st March 2025.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

Structure, Governance and Management

#### **Organisation**

Avonmouth Community Centre Association is an incorporated charity, set up to continue the work of Avonmouth Community Centre Association, an unincorporated charity. The charitable aims remain fundamentally unchanged. The activities, assets and liabilities of Avonmouth Community Centre Association were transferred to the incorporated charity on 16th April 2014.

The Trustees are appointed or reappointed annually at the AGM.

Objectives and activities

Objects of the Charity

The objects of the charity are:

a) To promote the benefit of the inhabitants of Avonmouth without distinction of sex, sexual orientation, race or of political religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

b) To establish or secure the establishment of a community centre, and to maintain and manage the same (whether alone or in co-operation with the local authority or other person or body) in furtherance of these objects.

Further to these, it is our mission...

That all residents living in the Bristol ward of Avonmouth enjoy a high quality of life, are able to achieve their economic, social and educational goals, and are part of a strong, prosperous and caring local community.

To manage a community building which provides high quality facilities and a range of activities, that is accessible to all sections of the local community.

To continuously develop and update the building, to meet the changing needs and expectations of the community, both now and in the future.

To provide accommodation for local community groups and public sector organisations, in order to

# **AVONMOUTH COMMUNITY CENTRE ASSOCIATION**

## **TRUSTEES' REPORT**

### **YEAR ENDED 31 MARCH 2025**

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enhance local services for residents, particularly for those people who are disadvantaged, vulnerable or who face difficulties accessing provision appropriate to their particular needs and circumstances.

To develop activities that increase participation in civic life, including through providing local residents with opportunities for self-development, volunteering and involvement in local decision-making.

#### **Public Benefit**

In shaping the objectives for the year and planning activities, the trustees have considered the Charity commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

#### **Review of activities**

This year has seen an increase in the numbers of people attending the Centre on a weekly basis in our Warm Welcome Drop in Space as well as for a variety of activities.

Our staff team goes from strength to strength with a willingness to go the extra mile for others and supporting each other in what is often challenging work. We lost Karen, who finally retired after 30 plus years, and gained Cath White in January who has been a great addition to the team.

ACCA's regular users experienced a number of health issues that the Centre staff were able to support. Our Chair of Trustees was diagnosed with breast cancer and underwent surgery, chemo and radiology. It was a wonderful testament to the depth of relationships ACCA has built as a variety of people stepped up to help Judith with appointments and lifts to and from hospital. In October it was decided to support Wear it Pink with a coffee morning by way of supporting Judith. It raised approximately £500 with cake sale and raffle and was so well supported as well as being a very bright and colourful day at the Centre.

ACCA bookings continued to grow over the course of the year with new groups added to our staple diet of Kurling, Fab Café, knitting group, Goldies, Supertots, Ladies Club, Knitting and Crochet added a new group to teach knitting, St John's ambulance, Yoga new, Art Group, Community Learning ESOL, Polish women's drop in, Line Dancing, Knitting & crochet, Lunch Club, After school play club, Digital Drop in, young heart. RCCG continue to meet at the Centre celebrated 20 years meeting in Avonmouth.



Monday Munch, Tuesday toddler free lunch, Soup lunch, Lunch club, Let's Cook with Mike, moved our weekly offering of lunch provision to 5 days a week. Then there were special family events with food and Afternoon teas enjoyed by up to 80 people in the Hall.

We began the year with a new pathway in the garden being supplied by Wainwrights, one of the local businesses. Eleven fine young workers arrived and by lunch time we had a brand new tarmacked path just in time for the spring and the opening up of the garden for use by residents.

# AVONMOUTH COMMUNITY CENTRE ASSOCIATION

## TRUSTEES' REPORT

### YEAR ENDED 31 MARCH 2025

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Our SEN drop in Café support for parents ran every fortnight on Mondays until the autumn. Sonia Grogneuf, our Wellbeing Coordinator began the mapping tool for wellbeing activities around the area, and also began find new activities including a gardening club open to volunteers. Sonia began the transformation of the outside space enabling the space to be used by all ages through the spring, summer and autumn. She also established a good link with Bristol Dementia Alliance and we were glad to host a memory café at ACCA for a number of months until BDA withdrew from Avonmouth.

ACCA participated in a number of research proposals enabling engagement from creating a community archive of stories around the Port, to health and wellbeing and the local environmental impact on Avonmouth Village, to the impact of migration on communities like Avonmouth and Hartcliffe with the outcome helping to create a toolkit to aid building inclusive communities. All that flows was a project from the source of the river Avon to the mouth and invited local people to imagine a positive future with access to the river from which they created a presentation with music and people's ideas. It was inspiring to hear the voices of those who attended reflected so creatively.

Our CEO continued to represent ACCA and the VCSE organisations on the BNSSG locality Partnership Board during the year, being invited to give a presentation on ACCA's work in Avonmouth at the July meeting. Alongside this ACCA participated in community health projects around COPD, Healthy Aging, which included a research project looking at how local shops can help to signpost local residents to activities that benefit their physical and mental health, vaccinations and health checks in the community. ACCA joined the VCSE Alliance as well as being validated by VCSE Brokerage framework in readiness for involvement in community health initiatives as they arise and as it is recognised the valuable work community centres are doing in supporting mental health and promoting physical activities.

ACCA continued to play its part in the wider Bristol network of the voluntary sector and was please to host two Community Development Team events for BCC, one with the CD Teams from Plymouth and Bristol, and the other an Asset Based Community Development Training Day by BCC attended by all the ACCA Staff team.

We continued to provide opportunities for local residents to engage in discussion about the life of the Centre and Avonmouth as a village through our 6 monthly user group meetings, residents and Ward meetings. ACCA continued to seek ways to ensure Avonmouth's residents voices are heard. This was demonstrated when the number 3 bus was rerouted away from Avonmouth leaving the village without a direct bus to Lawrence Weston or Cribbs Causeway. The impact on the village was very negative and reinforced the idea that Avonmouth is a forgotten place. ACCA were able to instigate an approached to First Bus and then, through our local MP Darren Jones office, the support of partners in Avonmouth to work towards the establishment of a new route 40 with the Big Lemon Bus Company. Our partners in SevernNet helped to secure a WECA funding bid for the route and this was a great example of collaboration with SevernNet, St Andrews and Bristol Northwest Foodbank, schools, Pioneer GP, and ACCA.

ACCA maintained its presence at a number of SevernNet initiatives like the monthly business breakfasts and the development of the local industrial decarbonisation plan. The networking with the business community remains a real strength for ACCA and a source of support from Professional Hygiene's help hanging notice boards and mending toilet door locks to Nisbets Christmas dinner and the surprise gift of a floor standing freezer, to offers of volunteering days in the garden at the Centre.

Volunteers are key to ACCA's life and we were joined by a number of students who kept the cleaning of the Centre ticking over whilst we were without a cleaner. Daniel, a local Avonmouth resident, joined us for two or three mornings a week, helping with tidying bins and cleaning floors, and Evgeny arrived

## AVONMOUTH COMMUNITY CENTRE ASSOCIATION

### TRUSTEES' REPORT

#### YEAR ENDED 31 MARCH 2025

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and found a place helping with lunch Club on a Thursday whilst practising his English. Volunteers helped with toddlers, food preparation, making drinks and gardening, and of course, most groups would not run without volunteers making them happen. A team of teenage volunteers joined us from City of Bristol College for two weeks in June and redecorated the men's and ladies bathrooms.

The other significant partnership was a collaboration with the Bristol Port, St Andrews Church and ACCA to create a welcome pack for new housing over the railway. The packs contained information on Avonmouth and the organisations, some freebies, key information about Avonmouth, like the meaning of the sirens, and were hand delivered to the houses once residents had moved in.

The Port continued to be very supportive of ACCA's work sending round small work parties to help remove the metal grids over the windows ready for the new replacement installation, and repainting a wall in the main hall following some roof repairs with apprentices. We were grateful to receive a further grant of £5k for the We are Avonmouth Fund, the second of three that the Port had generously agreed towards ACCA core costs. As well as other donations.



ACCA continued to act as a polling station for elections and we continued to develop our links with the Library staff with new groups happening – like a Lego club, and singing and Storytimes as well as Gift a Book which Judith instigated and the ladies from knitting club and friends all contributed to enabling 40 pre school story books to be given to the Supertots group, St Andrews toddler group and St Peters' toddler Group. The children were thrilled to get early Christmas presents.

Cost of living support was maintained with Citizens Advice Bureau attending every Wednesday during Soup lunch for drop in support for local residents. Food bank referrals increased substantially during the year and ACCA often received fresh bread to distribute from the food bank. The Secret Garden also provided a continuous supply of fresh food throughout the year to be given away or used in the soup. The relationship with the Secret Garden and Luke Murray grew from strength to strength culminating with the planning and execution of the first wonderful Avonmouth Harvest Food Festival in September 2024.

In the run up to Christmas ACCA launched the Little Donkey Trail with 16 beautiful donkeys made by members of the knitting groups hidden around the village in shop windows and notice boards. Local businesses were only too glad to join in and on 18<sup>th</sup> December Santa visited the Centre to pick out the winning number for the Christmas Hamper prize. Around 60 adults and children gathered to have Christmas snacks and drinks and see Santa.

The creativity did not end with donkeys and the Brick Project joined us at ACCA to create a beautiful giant mandala made up of small disks painted by people from all ages and places in Avonmouth from

# AVONMOUTH COMMUNITY CENTRE ASSOCIATION

## TRUSTEES' REPORT

### YEAR ENDED 31 MARCH 2025

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the Port to the Primary school. The final product now sits proudly in the garden, a testament to community creativity.



We continued to be successful in our fund raising with grants from Wessex Water for the after school club, as well as UKSPF funding from WECA given to engage new people with our work as a Hub for BCC with a target of 12 new people a quarter which we exceeded every time. We received a further grant to extend the work through until September 25. Our food costs were covered by a generous grant from Feeding Bristol and this enabled us to keep our costs low or free during the year supporting those who were struggling with the increasing food costs and utility rises. We received a Community Asset Management grant (£21k) from Bristol City Council to help ACCA move forward in the retrofit of the premises. Having completed the heating system, replacement windows were ordered at both ends of the premises and by November this was complete and made a significant difference to the heating of the Centre and our gas bills. We began to look for further funding to complete windows and with the appointment of Theresa Flannagan as Buildings Consultant further work was identified so that we could begin to look at funding for completing windows and moving on to roof insulation. With a Megawatt grant of £4k we started to plan for new doors in the Hub and Art room to improve efficiency as well as improving the front Café entrance with insulation round the doors. Both doors had steps removed and ramp access installed/improved to give more accessibility to the garden and exits in case of fire.

The big funding moment arrived in September with the successful bid for a fantastic 4 year grant of £310,462 from the National Lottery Communities Fund for ACCA's core costs. This grant gave ACCA some breathing space and an opportunity to implement a sustainable financial future including bringing down bills without the pressure of seeking core costs for Staff as well as to support our organisational development. ACCA enjoyed amazing support from our accountants during the year and this relationship continues to grow as ACCA establishes a strong base for all the relationship building and impact on the local community during the year.

We were all very sorry when Sonia had to end her employment and return to France in March 25. Her lasting legacy is the garden development which next year's report will demonstrate how from one disappointment new possibilities emerge.

In amongst all of the activity there remains the priority of people and the wellbeing of Avonmouth as a good place to live. This report demonstrates the way that this is being lived out by the growing numbers engaging with ACCA of all ages and diversity, as well as the recognition and support for our work from beyond for which we are truly thankful.



# AVONMOUTH COMMUNITY CENTRE ASSOCIATION

## TRUSTEES' REPORT

### YEAR ENDED 31 MARCH 2025

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#### Reserves policy and risk management

The trustees have previously identified one of the risks associated with the Community Asset Transfer (C.A.T) is that the Association may not, in future years, have sufficient funds to continue to service the Community Centre, employ staff and subsidise projects. The trustees are very aware of the importance of grant funding for staff and project costs and the necessity to build resilience so that we are able to meet our commitments if such funding should no longer be available.

The Trustees are aware that it is prudent to have unrestricted funds available to cover basic running costs and this reserve is to safeguard a continuation of activity whilst further funding is sought for core or project costs. The charity aims to hold general funds as a reserve equal to at least 6 months of basic operational costs. Based on expenditure during the financial year this level should be at least £21,000. Currently, the charity's general reserves, excluding those funds held as designated reserves are £23,060, slightly above the desired level.

The Trustees have examined the major risks to which the charity is exposed, and systems have been established to mitigate those risks. These procedures will be periodically reviewed to ensure that they still meet the needs of the charity.

#### **Trustees' responsibilities in relation to the financial statements**

The trustees (who are also directors of Avonmouth Community Centre Association for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that to the best of their knowledge there is no information relevant to the independent examination of which the examiners are unaware. The trustees also confirm that they

**AVONMOUTH COMMUNITY CENTRE ASSOCIATION**  
**TRUSTEES' REPORT**  
**YEAR ENDED 31 MARCH 2025**

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have taken all necessary steps to ensure that they themselves are aware of all relevant examination information and that this information has been communicated to the examiners.

**Independent examiners**

Geoff Archer of Bristol Community Accountants CIC was appointed as the charitable company's independent examiner during the year.

Signed by order of the Trustees

Signed by:  
  
.....7031175CA15D4C8.....

9/10/2025

Judith Hadley - Chairperson      Date .....2025

# AVONMOUTH COMMUNITY CENTRE ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2025

### Independent examiner's report to the trustees of Avonmouth Community Centre Association ('the Company')

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

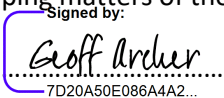
### Independent examiner's statement

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:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- 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
- 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.

It should be noted that Bristol Community Accountants provide bookkeeping services to Avonmouth Community Centre Association. I confirm that my duties are segregated, and I am not involved in the day to day bookkeeping matters of the charity.

Signed by:  
 Geoff Archer .....  ..... 9/10/2025 .....2025  
 7D20A50E086A4A2...

Bristol Community Accountants CIC  
 The Park, Daventry Road, Knowle, Bristol, BS4 1DQ

**AVONMOUTH COMMUNITY CENTRE ASSOCIATION****STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)****YEAR ENDED 31 MARCH 2025**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2025</b>	<b>Total Funds 2024</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming and Endowments from:</b>					
Donations and Legacies	<b>3</b>	5,927	193,345	199,272	146,040
Charitable Activities	<b>4</b>	4,767	-	4,767	3,962
Other Trading Activities	<b>5</b>	35,367	-	35,367	29,996
Investments	<b>6</b>	664	-	664	747
<b>Total</b>		<b>46,725</b>	<b>193,345</b>	<b>240,070</b>	<b>180,745</b>
<b>Expenditure On:</b>					
Charitable activities	<b>7</b>	83,252	108,820	192,072	164,768
Other	<b>8</b>	5,177	5,369	10,546	6,208
<b>Total</b>		<b>88,429</b>	<b>114,189</b>	<b>202,618</b>	<b>170,976</b>
<b>Net income/(expenditure)</b>		<b>(41,704)</b>	<b>79,156</b>	<b>37,452</b>	<b>9,769</b>
Transfers between funds		27,634	(27,634)	-	-
<b>Net movement in funds</b>		<b>(14,070)</b>	<b>51,522</b>	<b>37,452</b>	<b>9,769</b>
<b>Reconciliation of Funds:</b>					
Total funds brought forward		339,413	70,063	409,476	399,707
<b>Total funds Carried Forward</b>	<b>15</b>	<b>325,343</b>	<b>121,585</b>	<b>446,928</b>	<b>409,476</b>

All of the activities of the charity are classed as continuing

**The notes on pages 13 to 20 form part of these financial statements**

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

\*\* See note 18 for full comparative for 2024

**AVONMOUTH COMMUNITY CENTRE ASSOCIATION****BALANCE SHEET****YEAR ENDED 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>	<b>12</b>	289,418	296,558
<b>Current assets</b>			
Debtors	<b>13</b>	600	1,543
Cash at bank and in hand		187,952	136,433
<i>Total current assets</i>		<u>188,552</u>	<u>137,976</u>
<b>Creditors : Amounts falling due within one year</b>	<b>14</b>	<u>(31,042)</u>	(25,058)
<i>Net Current assets or liabilities</i>		157,510	112,918
<b>Total net assets or liabilities</b>		<u>446,928</u>	<u>409,476</u>
<b>The Funds of the Charity</b>			
Restricted funds	<b>15</b>	121,585	70,063
Unrestricted funds	<b>15</b>	<u>325,343</u>	339,413
<b>Total charity funds</b>		<u>446,928</u>	<u>409,476</u>

The directors are satisfied that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

9/10/2025

These financial statements were approved by the trustees on ..... and are signed on their behalf by:

Signed by:



703117ECA15D4C8...

.....  
Judith Hadley - Chair of trustees'

Signed by:



C4D717105E8745D...

.....  
Igluka Gale - Treasurer

**The notes on pages 13 to 20 form part of these financial statements**

# AVONMOUTH COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2025

#### 1 Basis of Preparation

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared 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) (effective from 1 January 2019) - (Charities SORP(FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

- b) Preparation of the accounts on a going concern basis

At 31 March 2025, the charity had total funds of £446,928 (2024: £409,476 ). Restricted fund amounted to £121,585 (2024: £70,063). The free reserves of the charity, being unrestricted general reserves less designated funds held in general reserves, totalled £20,600 (2024: £27,530). The target for free reserves is to hold 6 months of running costs, which currently equates to around £21,000.

Based on the charity's current financial situation, the trustees have a reasonable expectation that the charity remains a going concern. The accounts have therefore been prepared on the going concern basis.

- c) The charity meets the definition of a public benefit entity as defined by FRS 102.

#### 2 Accounting Policies

- a) Income from donations/grants is included in income and endowments when these are receivable, except as follows:

i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.

ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition has been met.

- b) Expenditure is recognised in the period in which they are incurred. Expenditure includes attributable VAT which cannot be recovered.

- c) Most expenditure is directly attributable to specific activities, and have been included in those cost categories. Support costs have been allocated 100% towards the charitable activities of the charity.

- d) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

- e) 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.

- f) Individual assets are capitalised at cost. Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

Fixtures and fittings 10% reducing balance

Computer equipment 3 years straight line

Leasehold improvements over 10 years straight line

- g) 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 recognised at amortised cost using the effective interest method.

- h) The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Pension costs charged in the financial statements represent the contribution payable by the charitable company during the year.

# AVONMOUTH COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2025

#### Income and Endowments From:

#### 3 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations	4,270	-	4,270	1,477
Grants	-	193,345	193,345	143,267
Miscellaneous income	1,657	-	1,657	1,296
	<u>5,927</u>	<u>193,345</u>	<u>199,272</u>	<u>146,040</u>

#### Donations and Legacies prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations	1,477	-	1,477
Grants	-	143,267	143,267
Miscellaneous income	1,296	-	1,296
	<u>2,773</u>	<u>143,267</u>	<u>146,040</u>

#### 4 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Lunch Club	3,940	-	3,940	3,962
Events	827	-	827	-
	<u>4,767</u>	<u>-</u>	<u>4,767</u>	<u>3,962</u>

#### Charitable Activities prior year - all unrestricted

#### 5 Other Trading Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Room Hire	35,367	-	35,367	29,996
	<u>35,367</u>	<u>-</u>	<u>35,367</u>	<u>29,996</u>

#### Other Trading Income prior year - all unrestricted

#### 6 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Bank Interest	664	-	664	747
	<u>664</u>	<u>-</u>	<u>664</u>	<u>747</u>

#### Investments prior year - all unrestricted

# AVONMOUTH COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

### Expenditure on:

#### 7 Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Projects & Activities	2,767	11,761	14,528	7,615
Wages & Sessional Workers	4,747	87,794	92,541	78,848
Telephone & IT	433	1,171	1,604	2,398
Utilities	13,143	6,862	20,005	17,503
Cleaning & Catering Supplies	1,859	343	2,202	4,622
Rates	1,048	-	1,048	2,123
Repairs & Renewals	5,244	-	5,244	4,152
Postage/ Stationery	138	-	138	177
Payroll	886	-	886	848
Subscriptions & Memberships	2,311	-	2,311	381
Employee Expenses	212	38	250	2,549
Marketing and Promotion	3,338	-	3,338	-
Depreciation	43,398	-	43,398	39,784
Insurance	2,742	-	2,742	2,648
Office and General Expenses	766	851	1,617	913
Bank Charges & transaction fees	220	-	220	207
	83,252	108,820	192,072	164,768

#### Charitable activities prior year

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Projects & Activities	2,876	4,739	7,615
Wages & Sessional Workers	15,778	63,070	78,848
Telephone & IT	2,055	343	2,398
Utilities	17,503	-	17,503
Cleaning & Catering Supplies	1,395	3,227	4,622
Rates	2,123	-	2,123
Repairs & Renewals	2,779	1,373	4,152
Postage/ Stationery	177	-	177
Payroll	848	-	848
Subscriptions & Memberships	330	51	381
Employee Expenses	623	1,926	2,549
Depreciation	39,784	-	39,784
Insurance	2,648	-	2,648
Office and General Expenses	840	73	913
Bank Charges	207	-	207
	89,966	74,802	164,768



# AVONMOUTH COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

### 8 Other

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Accountancy Fee inc independent examination	4,747	750	5,497	3,648
Professional Fees	30	4,619	4,649	2,560
Donation	400	-	400	-
	<u>5,177</u>	<u>5,369</u>	<u>10,546</u>	<u>6,208</u>

<i>Other prior year</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2024 £</i>
<i>Accountancy Fee inc independent examination</i>	3,648	-	3,648
<i>Professional Fees</i>	90	2,470	2,560
	<u>3,738</u>	<u>2,470</u>	<u>6,208</u>

This is stated after charging:

	2025 £	2024 £
Depreciation	43,398	39,784
Independent examination fees	1,258	1,258
	<u>44,656</u>	<u>41,042</u>

### 9 Staff costs and numbers

The aggregate payroll costs were:

	2025 £	2024 £
Wages and salaries	89,469	77,575
Social Security Costs	1,349	-
Pension Cost	1,723	1,273
	<u>92,541</u>	<u>78,848</u>

No employee received emoluments of more than £60,000 (2024: £Nil)

The average monthly head count was 5 staff (2024: 5 staff)

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil) neither were they reimbursed expenses during the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

The key management personnel of the charity comprise the board of trustees & the Centre Manager. The total employee benefits of key management personnel, during the year, total £41,325 (2024: £32,196).

# AVONMOUTH COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2025

#### 10 Related Party Transactions

There were no related party transactions during the year (2024: £Nil)

#### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 12 Tangible fixed assets

	Leasehold Improvements	Fixtures & Fittings	Computer	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2024	396,638	3,097	2,046	401,781
Additions	36,258	-	-	36,258
At 31 March 2025	<u>432,896</u>	<u>3,097</u>	<u>2,046</u>	<u>438,039</u>
<b>Depreciation</b>				
At 1 April 2024	101,159	2,018	2,046	105,223
Charge for the period	43,290	108	-	43,398
At 31 March 2025	<u>144,449</u>	<u>2,126</u>	<u>2,046</u>	<u>148,621</u>
<b>Net book value</b>				
At 31 March 2025	<u>288,447</u>	<u>971</u>	<u>-</u>	<u>289,418</u>
At 31 March 2024	<u>295,479</u>	<u>1,079</u>	<u>-</u>	<u>296,558</u>

#### 13 Debtors

	2025 £	2024 £
Prepayments and other debtors	600	1,543
	<u>600</u>	<u>1,543</u>

#### 14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade Creditors	3,296	859
Funds held	24,448	22,175
PAYE	1,445	664
Pension	355	-
Accruals	1,498	1,360
	<u>31,042</u>	<u>25,058</u>

# AVONMOUTH COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

### 15 Analysis of Charitable Funds

	At 01-Apr 2024 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Mar 2025 £
<b>Restricted funds</b>					
Quartet - Funding the Future	4,019	-	(4,019)	-	-
Bristol City Council One Small City	2,210	-	(2,210)	-	-
Kick Start	1,630	-	-	(1,630)	-
Quartet Community Foundation	9,414	-	(6,689)	-	2,725
Bristol City Council Building (UKSPF)	5,699	37,092	(33,461)	-	9,330
COL PPE Hub Grant	3,542	-	-	(3,542)	-
The Bristol Port Company (via Quartet)	5,000	5,000	-	-	10,000
John James	4,637	-	-	-	4,637
Feeding Bristol	3,923	12,465	(9,023)	-	7,365
Nisbets Trust	4,073	-	(2,000)	-	2,073
Bristol City Council Community Resilience Fund	25,916	2,275	-	(20,933)	7,258
Bristol City Council - Wind turbine	-	10,850	(210)	-	10,640
Bristol City Council	-	21,290	(3,844)	-	17,446
Bristol Energy Co-operative	-	4,000	-	-	4,000
National Lottery Community Fund	-	96,873	(52,471)	(1,529)	42,873
Wessex Water Foundation	-	3,500	(262)	-	3,238
	<u>70,063</u>	<u>193,345</u>	<u>(114,189)</u>	<u>(27,634)</u>	<u>121,585</u>
<b>Unrestricted funds</b>					
General Funds	27,530	46,725	(45,031)	(8,624)	20,600
<b>Designated funds</b>					
Refurbishment works	15,325	-	-	-	15,325
Capital asset depreciation fund	296,558	-	(43,398)	36,258	289,418
<b>Total Unrestricted Funds</b>	<u>339,413</u>	<u>46,725</u>	<u>(88,429)</u>	<u>27,634</u>	<u>325,343</u>
<b>Total funds</b>	<u>409,476</u>	<u>240,070</u>	<u>(202,618)</u>	<u>-</u>	<u>446,928</u>

#### Purpose of designated funds

Refurbishment funds are towards the continuing costs of refurbishment of the centre

Capital assets depreciation fund represents the value of leasehold property improvements held on the balance sheet at year end which are designated on the basis that the underlying assets could not be sold by the charity.

#### Restricted Funds:

Quartet - Funding the Future	Part-time development worker and development training for board and manager.
Bristol City Council One Small City	Welcoming Spaces support
Kick Start	Avonmouth Health Improvement action plan
Quartet Community Foundation	Welcoming Spaces Hub Funding, Mentoring grant and support for meals to be offered at low cost or for free. Support for Wellbeing Coordinator salary during the year
Bristol City Council (UKSPF)	Community Hubs (UKSPF)
COL PPE Hub Grant	PPE Support
The Bristol Port Company (via Quartet)	We are Avonmouth Project
John James	Coffee shop infrastructure

# AVONMOUTH COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

### Purpose of funds cont.

Feeding Bristol	Household support fund enhancing food provision and access to food.
Nisbets Trust	Coffee shop infrastructure set up and staffing
Bristol City Council CRF	Building renovations
Bristol City Council - Wind turbine	Support enhancement of the Secret Garden
Bristol City Council	Community Assets Management revenue grant to engage consultant/business manager
Bristol Energy Co-operative	Megawatt Community Energy grant to support replacement windows and doors increasing energy efficiency of the building
National Lottery Community Fund	Staffing salaries and core costs
Wessex Water Foundation	A contribution toward extra resources and the annual running costs of an After School Youth Play Club

### Transfer between funds

Transfer from restricted funds to general fund is towards core costs supported by individual funders

Transfer to Capital Asset Depreciation Fund is towards leasehold property improvements during the year.

### 16 Analysis of net assets between funds

	General Funds £	Restricted Funds £	Designated Funds £	Total Funds £
Fixed Assets	-	-	289,418	289,418
Cash at Bank and In Hand	51,042	121,585	15,325	187,952
Other Net Current Assets/Liabilities)	(30,442)	-	-	(30,442)
<b>Total</b>	<b>20,600</b>	<b>121,585</b>	<b>304,743</b>	<b>446,928</b>

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

	General Funds £	Restricted Funds £	Designated Funds £	Total Funds £
Fixed Assets	-	-	296,558	296,558
Cash at Bank and In Hand	51,045	70,063	15,325	136,433
Other Net Current Assets/Liabilities)	(23,515)	-	-	(23,515)
<b>Total</b>	<b>27,530</b>	<b>70,063</b>	<b>311,883</b>	<b>409,476</b>

### 17 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

# AVONMOUTH COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

### 18 Analysis of Charitable Funds - Previous Year (as required by paragraph 4.2. of the SORP)

	Unrestricted	Restricted	Total Funds
	Funds	Funds	2024
	£	£	£
<b>Incoming and Endowments from:</b>			
Donations and Legacies	2,773	143,267	146,040
Charitable Activities	3,962	-	3,962
Other Trading Activities	29,996	-	29,996
Investments	747	-	747
<b>Total</b>	<b>37,478</b>	<b>143,267</b>	<b>180,745</b>
<b>Expenditure On:</b>			
<i>Charitable activities</i>	89,966	74,802	164,768
<i>Other</i>	3,738	2,470	6,208
<b>Total</b>	<b>93,704</b>	<b>77,272</b>	<b>170,976</b>
<b>Net income/(expenditure)</b>	<b>(56,226)</b>	<b>65,995</b>	<b>9,769</b>
Transfers between funds	46,809	(46,809)	-
<b>Net movement in funds</b>	<b>(9,417)</b>	<b>19,186</b>	<b>9,769</b>
<b>Reconciliation of Funds:</b>			
Total funds brought forward	348,830	50,877	399,707
<b>Total funds Carried Forward</b>	<b>339,413</b>	<b>70,063</b>	<b>409,476</b>