

**BURNOPFIELD COMMUNITY ASSOCIATION
DIRECTOR'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Smith & Co Accountants Limited
ACCA
Unit G2
Tanfield Lea Business Centre
Stanley
Co Durham
DH9 9DB

Burnopfield Community Association Contents

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**Burnopfield Community Association
Company Information
For The Year Ended 31 December 2025**

Accountants

Smith & Co Accountants Limited
ACCA
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Stanley
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Burnopfield Community Association
Company No.
Director's Report For The Year Ended 31 December 2025

The director presents his report and the financial statements for the year ended 31 December 2025.

Directors

The director who held office during the year were as follows:

Statement of Director's Responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

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

By order of the board

Date

**Burnopfield Community Association
Accountant's Report
For The Year Ended 31 December 2025**

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's director for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 December 2025 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Date

Smith & Co Accountants Limited
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Burnopfield Community Association
Profit and Loss Account
For The Year Ended 31 December 2025

	Notes	2025 £	2024 £
TURNOVER		43,117	36,683
Cost of sales		(13,513)	(18,237)
		<hr/>	<hr/>
GROSS PROFIT		29,604	18,446
Administrative expenses		(41,252)	(31,486)
		<hr/>	<hr/>
OPERATING LOSS		(11,648)	(13,040)
Other interest receivable and similar income		155	131
		<hr/>	<hr/>
LOSS FOR THE FINANCIAL YEAR		<u>(11,493)</u>	<u>(12,909)</u>

The notes on pages 6 to 7 form part of these financial statements.

**Burnopfield Community Association
Balance Sheet
As At 31 December 2025**

		2025	2024
	Notes	£	£
FIXED ASSETS			
Tangible Assets	4	3	2,239
		3	2,239
CURRENT ASSETS			
Cash at bank and in hand		35,717	44,974
		35,717	44,974
Creditors: Amounts Falling Due Within One Year	5	(468)	(468)
NET CURRENT ASSETS (LIABILITIES)		35,249	44,506
TOTAL ASSETS LESS CURRENT LIABILITIES		35,252	46,745
NET ASSETS		35,252	46,745
Profit and Loss Account		35,252	46,745
SHAREHOLDERS' FUNDS		35,252	46,745

For the year ending 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Date

The notes on pages 6 to 7 form part of these financial statements.

Burnopfield Community Association

Notes to the Financial Statements

For The Year Ended 31 December 2025

1. General Information

Burnopfield Community Association is a private company, limited by shares, incorporated in , registered number . The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings

20% Straight Line

3. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2024: 1)

4. Tangible Assets

	Fixtures & Fittings
	£
Cost	
As at 1 January 2025	27,737
As at 31 December 2025	27,737
Depreciation	
As at 1 January 2025	25,498
Provided during the period	2,236
As at 31 December 2025	27,734
Net Book Value	
As at 31 December 2025	3
As at 1 January 2025	2,239

Burnopfield Community Association
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

5. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	468	468
	<u> </u>	<u> </u>

6. Share Capital

**Burnopfield Community Association
Trading Profit and Loss Account
For The Year Ended 31 December 2025**

	2025		2024	
	£	£	£	£
TURNOVER				
Grants and subsidies received		16,509		3,683
Other trading income		26,608		33,000
		<u>43,117</u>		<u>36,683</u>
COST OF SALES				
Purchases	-		4,779	
Waste disposal	890		1,102	
Other direct costs	12,623		12,356	
	<u>12,623</u>	<u>(13,513)</u>		<u>(18,237)</u>
GROSS PROFIT		29,604		18,446
Administrative Expenses				
Wages and salaries	7,520		2,578	
Staff training	-		66	
Rates	2,022		1,353	
Light and heat	14,867		13,301	
Water rates	2,501		2,279	
Repairs, renewals and maintenance	7,539		4,023	
Insurance	274		274	
Printing, postage and stationery	107		-	
Telecommunications and data costs	1,673		1,417	
Accountancy fees	1,116		618	
Legal fees	1,237		-	
Subscriptions	159		30	
Depreciation	2,236		5,547	
Sundry expenses	1		-	
	<u>1</u>	<u>(41,252)</u>		<u>(31,486)</u>
OPERATING LOSS		(11,648)		(13,040)
Other interest receivable and similar income				
Bank interest receivable	155		131	
	<u>155</u>		<u>131</u>	
LOSS FOR THE FINANCIAL YEAR		<u>(11,493)</u>		<u>(12,909)</u>