

Chairman's annual report – Richard Evans

Well, that's another year gone by, my first full year as Chair, and I have to say I've learned a lot more about the "workings" of the association and the village generally over this time.

Most of it positive with a few wrinkles here and there, like most of us!!

On the "Wrinkles" side, just to get them out of the way we have had some issues with the building services, Solar Panel Inverter malfunction, we had assumed our 10-year guarantee would deal with but surprise, surprise it didn't appear to apply, our thanks to Jon Godfrey who knows about these things, he stepped in and agreed a compromise repair.

Boiler/Heating system motorised valve issue, again we had assumed guaranteed but no! So again, we had to negotiate a compromise to keep the system going last spring, we now have another boiler issue which is currently being argued about!

Electrical work is now needed and we are considering some improvements which should help us in the long term.

With the help of Steve Oliver, we are really getting up-to-date with the ongoing property and maintenance issues.

The Bar extension project has not progressed as quickly as expected but we do now have some "working" plans drawn up ready to consult with contractors, so watch this space!

There have been one or two "troublesome" bookings raising complaints from our neighbours and damage at the Hall, we have managed our way out of these situations but remain thankful to our neighbours for their patience and understanding.

We are most fortunate to have this property, as I mentioned at the Big Thankyou evening a great deal of work was done by our forebears so we owe it to them to keep it up and used as much as possible.

On the positive side, I understand that the Hall hirings are standing up well, both one offs and regular although there does seem to be fewer enquiries for private parties, maybe a sign of the times! We are, as you know keen for the facility to be used and seen as a valuable Community Asset.

Our thanks go to our office staff who handle the bookings and encourage users to make use of the brilliant facilities that we have. We welcome Isobel to the Team.

Our new treasurer Angela has now been in place for the year; we thank her for the tremendous amount of work she has completed on our behalf.

We are most fortunate to have three Sectional Organisations Short Mat Bowls, Choir and Drama who not only provide regular events here but also contribute significant funds.

We rely on the room fees together with fund raising activities to provide us with the income to meet the ever-increasing cost of running the hall and the community work so, are really grateful to our regular volunteers for giving of their free time, without whom we would not be able to continue.

Again, as mentioned at the Big Thankyou evening we have a huge bank of volunteers but it appears that most of the work is undertaken by the same people, so please if you are able and available please do contact us and "book in" to help, we need more so by giving a little from time-to-time we can spread the load. You never know you might enjoy it and even make some new friends.

Our thanks go to the Fund-Raising team with Liz James as leader, they manage to come up with some great new ideas which have proven not only enjoyable but profitable helping with our finances.

During the past year we have had events such as the Spring Ball, Burns night, Music events including Motown and Beatles plus Jazz and Big Band evenings, also continuing the ever-popular Quiz and Cinema nights Flea, Craft and Christmas markets.

The 2024 festival proved really popular with a wide variety of events to enjoy.

For the coming year we have already had a most successful Fashion Show and Quiz and are looking forward to more Music nights, a Nashville Night being planned together with a Festive Ball. A Race night and the popular Bingo nights are also being investigated. Keep your eye on the adverts and "What's on" publications.

We do have a regular Café alongside many of our other events and our thanks to Chris Essex and his teams of helpers and bakers, if you haven't experienced his bacon rolls do come in next time you will not be disappointed (Veggie option available!)

On the “community” front we do have regular Afternoon Tea and Coffee Club events run by the two groups headed by Julia Chandler and Fiona Bell, so please make use of their hospitality, I’m told their cakes are delicious.

Again, on the Community side there were a huge number of residents who generously hosted our Ukrainian visitors, most are now in their own accommodation but their hosts are still providing them with support and assistance, we are also helping when there is a need through our own “help hub.”

This hub is still active and available to residents with funds available through the local schools and the Citizens Advice who hold our funds specifically for use in the BS31 3 area. So, if you know of anyone struggling and think they need help get them to contact CA in Bath.

The various clubs and associations who use the hall will I’m sure welcome new members so look in the SCAN Magazine to see what’s on and get in touch, again take advantage of what they offer.

Talking of SCAN magazine our grateful thanks to Tina Easterford who puts together each edition, sells the advertising and to Jenny Herring who coordinates the distribution to all houses in Saltford and some to our neighbours in Keynsham. On that front if you know of any advertisers who can help, please contact Tina with details.

We continue to support local groups and clubs making the Hall available for sports such as Badminton and Short Mat Bowls, Whist and Scrabble as well as including other organisations such as the Share and Repair Café, Book Clubs, Crafts, Flower/Plant organisations and of course music and singing, we also hold craft and flea markets on a regular basis.

We have recently received enquiries about forming a Chess club and a Table Tennis group so, if you are interested do, please let us know.

On the education and training side the Hall is used by toddler and similar groups, also for training in First Aid and other skills, fitness and well-being features very regularly and of course it is used for Blood Doner sessions and when required a Polling Station.

The Hall rooms can be adapted for very many uses, so we encourage enquiries and try to accommodate as many as we can.

The Post Office/Library Hub which is currently under the wing of the SCA is seeing some changes, as they are now a proven business the SCA has been released from the Lease Guarantee for their premises and they are now applying to become a stand-alone Charity in their own right. There are some changes in personnel too following David Halton standing down and Jim Hughes taking over, our thanks for all the work, David and his team have put in to establish this most popular community asset.

The “work” of the SCA and Village Hall continues apace; we are most fortunate to have this asset which plays its role on continuing the Community Spirit and well-being within the Village.

Questions were invited from the floor, there were none.

Charity registration number 1162948 (England and Wales)

SALTFORD COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025

SALTFORD COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

R Evans
E Evans
A Ashworth
C Essex
C Easterford
M Coles

Charity number (England and Wales) 1162948

Principal address

Saltford Hall
Wedmore Road
Saltford
Bristol
BS31 3BY

Independent examiner

Mark Garrett Chartered Accountant
23 Leaffield Industrial Estate
Leaffield Way
Corsham
Wiltshire
SN13 9RS

SALTFORD COMMUNITY ASSOCIATION

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SALTFORD COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2025

The trustees present their annual report and financial statements for the year ended 31 January 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charity's objects are to maintain a village hall for the benefit of the local community

The charity's aims are to provide a space where the local community can meet, enjoy events and participate in activities being carried out in the hall.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

Social events including dances & cinemas, fitness & sports groups, recreational groups, drama, bowls & choir clubs, support sessions run by local organisations, a community repair shop and a café to support some events.

Significant activities in the last year include a weeklong village festival, an annual promotion event for our affiliated groups and a joint annual 'Big Thank You' event with our Parish Council.

Achievements and performance

From the funds raised through a variety of fundraising events, hall hire charges, donations and grants, we maintain the premises for public use and provide longer term financial stability for the continuation of the association. Support is available to local families in need and also Ukrainian refugees living in the community.

Financial review

Finances are managed and monitored against a detailed budget which is reviewed annually. Financial controls and reserves are also reviewed annually. This year the village festival generated net funds of £12,836. Other fundraising events throughout the year raised £24,107. Reserves have been designated for longer term major refurbishment and operational risk.]

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is established under a constitution dated 13th April 2015 as a charitable incorporated organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

R Evans

E Evans

A Ashworth

C Essex

C Easterford

M Coles

SALTFORD COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

Recruitment and appointment of trustees

Local appointments by recommendations and suitable scrutiny.

None of the trustees has any beneficial interest in the CIO.

Trustees are supported by volunteers including a management group, a fundraising group.

The trustees' report was approved by the Trustees.

R Evans
Chair, Trustee



A Ashworth
Treasurer, Trustee



12 August 2025

SALTFORD COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SALTFORD COMMUNITY ASSOCIATION

I report to the trustees on my examination of the financial statements of Saltford Community Association (the charity) for the year ended 31 January 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.


Mark Garrett Chartered Accountant

23 Leaffield Industrial Estate

Leaffield Way

Corsham

Wiltshire

SN13 9RS

25 July 2025

SALTFORD COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Notes							
Income from:							
Donations and legacies	3	5,959	12,207	18,166	7,248	16,961	24,209
Charitable activities	4	154,739	-	154,739	151,314	-	151,314
Other trading activities	5	7,081	-	7,081	7,204	-	7,204
Investments	6	3,327	-	3,327	1,575	-	1,575
Total income		171,106	12,207	183,313	167,341	16,961	184,302
Expenditure on:							
Raising funds	7	2,185	-	2,185	2,035	-	2,035
Charitable activities	8	147,554	19,300	166,854	141,257	10,607	151,864
Total expenditure		149,739	19,300	169,039	143,292	10,607	153,899
Net income/(expenditure) and movement in funds		21,367	(7,093)	14,274	24,049	6,354	30,403
Reconciliation of funds:							
Fund balances at 1 February 2024		102,453	13,774	116,227	78,404	7,420	85,824
Fund balances at 31 January 2025		123,820	6,681	130,501	102,453	13,774	116,227

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SALTFORD COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 JANUARY 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	15	4,798	-
Current assets			
Stocks	16	2,362	2,613
Debtors	17	9,932	10,473
Investments	18	-	2,000
Cash at bank and in hand		127,629	108,246
		<u>139,923</u>	<u>123,332</u>
Creditors: amounts falling due within one year	19	<u>(14,220)</u>	<u>(7,105)</u>
Net current assets		125,703	116,227
Total assets less current liabilities		<u>130,501</u>	<u>116,227</u>
The funds of the charity			
Restricted income funds	21	6,681	13,774
Unrestricted funds	22	123,820	102,453
		<u>130,501</u>	<u>116,227</u>

The financial statements were approved by the trustees on 12 August 2025

R Evans
Chair, Trustee

R Evans

AAshworth
Treasurer, Trustee

AAshworth

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies

Charity information

Salford Community Association is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies

(Continued)

1.5 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 are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. As this is the first year that the charity has produced accounts on the accruals basis, assets have not previously been depreciated.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	Evenly over their estimated useful lives
Property plant and Equipment - Office	Evenly over 6 years
Property plant and Equipment - Kitchen	Evenly over 6 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	5,959	12,207	18,166	7,248	16,961	24,209

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Hall hirings		
Room hire income	72,048	74,974
Bar and cafe		
Food and beverage income	16,106	19,348
Organised events		
Fundraising income	24,528	32,660
Sectional income		
Income from Choir, Drama and Short Mat Bowls clubs	12,400	13,038
SCA festival		
Event income	22,282	-
Saltford Community Association News		
Advertising income	7,375	11,294
	<u>154,739</u>	<u>151,314</u>

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Non-charitable trading activities	2,491	2,667
Membership subscriptions and sponsorships	580	570
Ancillary fundraising income	4,010	3,967
Other trading activities	7,081	7,204

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,327	1,575

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Ancillary fundraising costs	2,185	2,035

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

8 Expenditure on charitable activities										
	Community activities	Hall hiring costs	Bar and cafe costs	Event costs	SCA festival costs	Community Association	Salford Community News	Total		
	2025 £	2025 £	2025 £	2025 £	2025 £	2025 £	2025 £	2025 £		
Direct costs										
Staff costs	-	39,264	-	-	-	-	-	39,264		
Depreciation and impairment	-	746	-	-	-	-	-	746		
Other direct costs	-	-	6,839	10,053	9,445	10,837	-	37,174		
Grant funding of activities (see note 9)	20,488	40,010	6,839	10,053	9,445	10,837	-	77,184		
Share of support and governance costs (see note 10)										
Support	-	67,688	-	-	-	-	-	67,688		
Governance	-	1,494	-	-	-	-	-	1,494		
Analysis by fund										
Unrestricted funds	20,488	109,192	6,839	10,053	9,445	10,837	-	166,854		
Restricted funds	1,688	109,192	6,839	10,053	9,445	10,337	500	147,554		
	18,800	-	-	-	-	-	-	19,300		
	20,488	109,192	6,839	10,053	9,445	10,837	-	166,854		

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

Previous year:	Community activities	Hall hiring costs	Bar and cafe costs	Event costs	Salford Community Association News	Total
	2024 £	2024 £	2024 £	2024 £	2024 £	2024 £
Direct costs						
Staff costs	-	34,800	-	-	-	34,800
Other direct costs	593	-	6,048	14,057	13,230	33,928
	<u>593</u>	<u>34,800</u>	<u>6,048</u>	<u>14,057</u>	<u>13,230</u>	<u>68,728</u>
Grant funding of activities (see note 9)	12,159	-	-	-	-	12,159
Share of support and governance costs (see note 10)						
Support	-	70,693	-	-	-	70,693
Governance	-	284	-	-	-	284
	<u>12,752</u>	<u>105,777</u>	<u>6,048</u>	<u>14,057</u>	<u>13,230</u>	<u>151,864</u>
Analysis by fund						
Unrestricted funds	2,645	105,777	6,048	14,057	12,730	141,257
Restricted funds	10,107	-	-	-	500	10,607
	<u>12,752</u>	<u>105,777</u>	<u>6,048</u>	<u>14,057</u>	<u>13,230</u>	<u>151,864</u>

9 Grants payable

	Community activities 2025 £	Community activities 2024 £
Grants to institutions:		
Other	<u>20,488</u>	<u>12,159</u>

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

10 Support costs allocated to activities

	2025 £	2024 £
Hall maintenance	18,672	30,511
Equipment maintenance	5,936	180
Insurance	3,279	3,047
Water, gas and electricity	8,517	9,989
Printing, stationery and IT	8,426	6,192
Training	395	-
Cleaning and waste disposal	20,591	20,456
Rent	1	1
Marketing costs	783	10
Bank charges and sundry	1,088	307
Governance costs	1,494	284
	<u>69,182</u>	<u>70,977</u>
Analysed between:		
Hall hiring costs	<u>69,182</u>	<u>70,977</u>

11 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	750	50
Depreciation of owned tangible fixed assets	<u>746</u>	<u>-</u>

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

13 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>3</u>	<u>3</u>

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

13 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	39,054	34,475
Other pension costs	210	325
	<u>39,264</u>	<u>34,800</u>

There were no employees whose annual remuneration was more than £60,000.

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Plant and equipment £	Property plant and equipment - Office £	Property plant and equipment - Kitchen £	Total £
Cost				
Additions	1,752	516	3,276	5,544
At 31 January 2025	<u>1,752</u>	<u>516</u>	<u>3,276</u>	<u>5,544</u>
Depreciation and impairment				
Depreciation charged in the year	114	86	546	746
At 31 January 2025	<u>114</u>	<u>86</u>	<u>546</u>	<u>746</u>
Carrying amount				
At 31 January 2025	<u>1,638</u>	<u>430</u>	<u>2,730</u>	<u>4,798</u>

16 Stocks

	2025 £	2024 £
Finished goods and goods for resale	<u>2,362</u>	<u>2,613</u>

17 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	5,926	9,496
Prepayments and accrued income	4,006	977
	<u>9,932</u>	<u>10,473</u>

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

18 Current asset investments

	2025 £	2024 £
Loans	-	2,000

19 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	588	317
Trade creditors	5,277	1,080
Other creditors	3,352	2,947
Accruals and deferred income	5,003	2,761
	<u>14,220</u>	<u>7,105</u>

20 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>210</u>	<u>325</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 February 2024 £	Incoming resources £	Resources expended £	At 31 January 2025 £
	<u>13,774</u>	<u>12,207</u>	<u>(19,300)</u>	<u>6,681</u>
Previous year:	At 1 February 2023 £	Incoming resources £	Resources expended £	At 31 January 2024 £
	<u>7,420</u>	<u>16,961</u>	<u>(10,607)</u>	<u>13,774</u>

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 February 2024	Incoming resources	Resources expended	Transfers	At 31 January 2025
	£	£	£	£	£
Emergency operational reserve	-	-	-	40,000	40,000
Sinking fund	-	-	-	40,000	40,000
Asset replacement reserve	-	-	-	5,000	5,000
Working capital reserve	-	-	-	10,000	10,000
General funds	102,453	171,106	(149,739)	(95,000)	28,820
	<u>102,453</u>	<u>171,106</u>	<u>(149,739)</u>	<u>-</u>	<u>123,820</u>

Previous year:	At 1 February 2023	Incoming resources	Resources expended	Transfers	At 31 January 2024
	£	£	£	£	£
General funds	78,404	167,341	(143,292)	-	102,453
	<u>78,404</u>	<u>167,341</u>	<u>(143,292)</u>	<u>-</u>	<u>102,453</u>

23 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 January 2025:			
Tangible assets	4,798	-	4,798
Current assets/(liabilities)	119,022	6,681	125,703
	<u>123,820</u>	<u>6,681</u>	<u>130,501</u>

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 January 2024:			
Current assets/(liabilities)	102,453	13,774	116,227
	<u>102,453</u>	<u>13,774</u>	<u>116,227</u>

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

24 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Charity registration number 1162948 (England and Wales)

SALTFORD COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025

SALTFORD COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

R Evans
E Evans
A Ashworth
C Essex
C Easterford
M Coles

Charity number (England and Wales) 1162948

Principal address

Saltford Hall
Wedmore Road
Saltford
Bristol
BS31 3BY

Independent examiner

Mark Garrett Chartered Accountant
23 Leaffield Industrial Estate
Leaffield Way
Corsham
Wiltshire
SN13 9RS

SALTFORD COMMUNITY ASSOCIATION

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Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 17

SALTFORD COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2025

The trustees present their annual report and financial statements for the year ended 31 January 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charity's objects are to maintain a village hall for the benefit of the local community

The charity's aims are to provide a space where the local community can meet, enjoy events and participate in activities being carried out in the hall.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

Social events including dances & cinemas, fitness & sports groups, recreational groups, drama, bowls & choir clubs, support sessions run by local organisations, a community repair shop and a café to support some events.

Significant activities in the last year include a weeklong village festival, an annual promotion event for our affiliated groups and a joint annual 'Big Thank You' event with our Parish Council.

Achievements and performance

From the funds raised through a variety of fundraising events, hall hire charges, donations and grants, we maintain the premises for public use and provide longer term financial stability for the continuation of the association. Support is available to local families in need and also Ukrainian refugees living in the community.

Financial review

Finances are managed and monitored against a detailed budget which is reviewed annually. Financial controls and reserves are also reviewed annually. This year the village festival generated net funds of £12,836. Other fundraising events throughout the year raised £24,107. Reserves have been designated for longer term major refurbishment and operational risk.]

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is established under a constitution dated 13th April 2015 as a charitable incorporated organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

R Evans

E Evans

A Ashworth

C Essex

C Easterford

M Coles

SALTFORD COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

Recruitment and appointment of trustees

Local appointments by recommendations and suitable scrutiny.

None of the trustees has any beneficial interest in the CIO.

Trustees are supported by volunteers including a management group, a fundraising group.

The trustees' report was approved by the Trustees.

R Evans
Chair, Trustee



A Ashworth
Treasurer, Trustee



12 August 2025

SALTFORD COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SALTFORD COMMUNITY ASSOCIATION

I report to the trustees on my examination of the financial statements of Saltford Community Association (the charity) for the year ended 31 January 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.


Mark Garrett Chartered Accountant

23 Leaffield Industrial Estate

Leaffield Way

Corsham

Wiltshire

SN13 9RS

25 July 2025

SALTFORD COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Notes							
Income from:							
Donations and legacies	3	5,959	12,207	18,166	7,248	16,961	24,209
Charitable activities	4	154,739	-	154,739	151,314	-	151,314
Other trading activities	5	7,081	-	7,081	7,204	-	7,204
Investments	6	3,327	-	3,327	1,575	-	1,575
Total income		171,106	12,207	183,313	167,341	16,961	184,302
Expenditure on:							
Raising funds	7	2,185	-	2,185	2,035	-	2,035
Charitable activities	8	147,554	19,300	166,854	141,257	10,607	151,864
Total expenditure		149,739	19,300	169,039	143,292	10,607	153,899
Net income/(expenditure) and movement in funds		21,367	(7,093)	14,274	24,049	6,354	30,403
Reconciliation of funds:							
Fund balances at 1 February 2024		102,453	13,774	116,227	78,404	7,420	85,824
Fund balances at 31 January 2025		123,820	6,681	130,501	102,453	13,774	116,227

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SALTFORD COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 JANUARY 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	15	4,798	-
Current assets			
Stocks	16	2,362	2,613
Debtors	17	9,932	10,473
Investments	18	-	2,000
Cash at bank and in hand		127,629	108,246
		<u>139,923</u>	<u>123,332</u>
Creditors: amounts falling due within one year	19	<u>(14,220)</u>	<u>(7,105)</u>
Net current assets		125,703	116,227
Total assets less current liabilities		<u>130,501</u>	<u>116,227</u>
The funds of the charity			
Restricted income funds	21	6,681	13,774
Unrestricted funds	22	123,820	102,453
		<u>130,501</u>	<u>116,227</u>

The financial statements were approved by the trustees on 12 August 2025

R Evans
Chair, Trustee

R Evans

AAshworth
Treasurer, Trustee

AAshworth

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies

Charity information

Salford Community Association is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies

(Continued)

1.5 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 are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. As this is the first year that the charity has produced accounts on the accruals basis, assets have not previously been depreciated.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	Evenly over their estimated useful lives
Property plant and Equipment - Office	Evenly over 6 years
Property plant and Equipment - Kitchen	Evenly over 6 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	5,959	12,207	18,166	7,248	16,961	24,209

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Hall hirings		
Room hire income	72,048	74,974
Bar and cafe		
Food and beverage income	16,106	19,348
Organised events		
Fundraising income	24,528	32,660
Sectional income		
Income from Choir, Drama and Short Mat Bowls clubs	12,400	13,038
SCA festival		
Event income	22,282	-
Saltford Community Association News		
Advertising income	7,375	11,294
	<u>154,739</u>	<u>151,314</u>

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Non-charitable trading activities	2,491	2,667
Membership subscriptions and sponsorships	580	570
Ancillary fundraising income	4,010	3,967
Other trading activities	7,081	7,204

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,327	1,575

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Ancillary fundraising costs	2,185	2,035

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

8 Expenditure on charitable activities										
	Community activities	Hall hiring costs	Bar and cafe costs	Event costs	SCA festival costs	Community Association	Salford Community News	Total		
	2025 £	2025 £	2025 £	2025 £	2025 £	2025 £	2025 £	2025 £		
Direct costs										
Staff costs	-	39,264	-	-	-	-	-	39,264		
Depreciation and impairment	-	746	-	-	-	-	-	746		
Other direct costs	-	-	6,839	10,053	9,445	10,837	-	37,174		
Grant funding of activities (see note 9)	20,488	40,010	6,839	10,053	9,445	10,837	-	77,184		
Share of support and governance costs (see note 10)										
Support	-	67,688	-	-	-	-	-	67,688		
Governance	-	1,494	-	-	-	-	-	1,494		
Analysis by fund										
Unrestricted funds	20,488	109,192	6,839	10,053	9,445	10,837	-	166,854		
Restricted funds	1,688	109,192	6,839	10,053	9,445	10,337	500	147,554		
	18,800	-	-	-	-	-	-	19,300		
	20,488	109,192	6,839	10,053	9,445	10,837	-	166,854		

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

Previous year:	Community activities	Hall hiring costs	Bar and cafe costs	Event costs	Salford Community Association News	Total
	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£
Direct costs						
Staff costs	-	34,800	-	-	-	34,800
Other direct costs	593	-	6,048	14,057	13,230	33,928
	<u>593</u>	<u>34,800</u>	<u>6,048</u>	<u>14,057</u>	<u>13,230</u>	<u>68,728</u>
Grant funding of activities (see note 9)	12,159	-	-	-	-	12,159
Share of support and governance costs (see note 10)						
Support	-	70,693	-	-	-	70,693
Governance	-	284	-	-	-	284
	<u>12,752</u>	<u>105,777</u>	<u>6,048</u>	<u>14,057</u>	<u>13,230</u>	<u>151,864</u>
Analysis by fund						
Unrestricted funds	2,645	105,777	6,048	14,057	12,730	141,257
Restricted funds	10,107	-	-	-	500	10,607
	<u>12,752</u>	<u>105,777</u>	<u>6,048</u>	<u>14,057</u>	<u>13,230</u>	<u>151,864</u>

9 Grants payable

	Community activities 2025	Community activities 2024
	£	£
Grants to institutions:		
Other	<u>20,488</u>	<u>12,159</u>

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

10 Support costs allocated to activities

	2025 £	2024 £
Hall maintenance	18,672	30,511
Equipment maintenance	5,936	180
Insurance	3,279	3,047
Water, gas and electricity	8,517	9,989
Printing, stationery and IT	8,426	6,192
Training	395	-
Cleaning and waste disposal	20,591	20,456
Rent	1	1
Marketing costs	783	10
Bank charges and sundry	1,088	307
Governance costs	1,494	284
	<u>69,182</u>	<u>70,977</u>
Analysed between:		
Hall hiring costs	<u>69,182</u>	<u>70,977</u>

11 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	750	50
Depreciation of owned tangible fixed assets	<u>746</u>	<u>-</u>

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

13 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>3</u>	<u>3</u>

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

13 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	39,054	34,475
Other pension costs	210	325
	<u>39,264</u>	<u>34,800</u>

There were no employees whose annual remuneration was more than £60,000.

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Plant and equipment £	Property plant and equipment - Office £	Property plant and equipment - Kitchen £	Total £
Cost				
Additions	1,752	516	3,276	5,544
At 31 January 2025	<u>1,752</u>	<u>516</u>	<u>3,276</u>	<u>5,544</u>
Depreciation and impairment				
Depreciation charged in the year	114	86	546	746
At 31 January 2025	<u>114</u>	<u>86</u>	<u>546</u>	<u>746</u>
Carrying amount				
At 31 January 2025	<u>1,638</u>	<u>430</u>	<u>2,730</u>	<u>4,798</u>

16 Stocks

	2025 £	2024 £
Finished goods and goods for resale	<u>2,362</u>	<u>2,613</u>

17 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	5,926	9,496
Prepayments and accrued income	4,006	977
	<u>9,932</u>	<u>10,473</u>

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

18 Current asset investments

	2025 £	2024 £
Loans	-	2,000

19 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	588	317
Trade creditors	5,277	1,080
Other creditors	3,352	2,947
Accruals and deferred income	5,003	2,761
	<u>14,220</u>	<u>7,105</u>

20 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>210</u>	<u>325</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 February 2024 £	Incoming resources £	Resources expended £	At 31 January 2025 £
	<u>13,774</u>	<u>12,207</u>	<u>(19,300)</u>	<u>6,681</u>
Previous year:	At 1 February 2023 £	Incoming resources £	Resources expended £	At 31 January 2024 £
	<u>7,420</u>	<u>16,961</u>	<u>(10,607)</u>	<u>13,774</u>

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 February 2024	Incoming resources	Resources expended	Transfers	At 31 January 2025
	£	£	£	£	£
Emergency operational reserve	-	-	-	40,000	40,000
Sinking fund	-	-	-	40,000	40,000
Asset replacement reserve	-	-	-	5,000	5,000
Working capital reserve	-	-	-	10,000	10,000
General funds	102,453	171,106	(149,739)	(95,000)	28,820
	<u>102,453</u>	<u>171,106</u>	<u>(149,739)</u>	<u>-</u>	<u>123,820</u>

Previous year:	At 1 February 2023	Incoming resources	Resources expended	Transfers	At 31 January 2024
	£	£	£	£	£
General funds	78,404	167,341	(143,292)	-	102,453
	<u>78,404</u>	<u>167,341</u>	<u>(143,292)</u>	<u>-</u>	<u>102,453</u>

23 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 January 2025:			
Tangible assets	4,798	-	4,798
Current assets/(liabilities)	119,022	6,681	125,703
	<u>123,820</u>	<u>6,681</u>	<u>130,501</u>

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 January 2024:			
Current assets/(liabilities)	102,453	13,774	116,227
	<u>102,453</u>	<u>13,774</u>	<u>116,227</u>

SALTFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

24 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).