



LYDE GREEN COMMUNITY ASSOCIATION
ACCOUNTS

YEAR ENDED 31 MARCH 2024

Registered Charity Number 1172725



LYDE GREEN COMMUNITY ASSOCIATION
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2024

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LYDE GREEN COMMUNITY ASSOCIATION
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2024

Full Name: Lyde Green Community Association

Registered Charity Number 1172725

Address: Lyde Green Community Centre
Thistle Close
Bristol
BS16 7GW

Trustees:

Kelly Adams	(Chair)
Robert O'Brien	(Vice Chair)
Sue Matthews	
Laura O'Brien	
Teresa Taylor	resigned Jan 2024
Matt Palmer	resigned Jan 2024
Ed Rosevink	
Francesca Bradley	appointed Nov 2023
Rev James Cannan	appointed July 2023

Key Management personnel: Helen Crew – Charity and Centre Manager

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

Bankers: National Westminster Bank
778 Fishponds Road
Bristol
BS16 3TX

Accounting Services

Jo Trowbridge MAAT
Bristol Community Accountants CIC
(11836955)

LYDE GREEN COMMUNITY ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2024

The Trustees present their report and accounts for the year ended 31st March 2024.

Lyde Green Community Association is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed according to its association constitution, adopted 24th April 2017.

Objects of the Charity

The objects of the charity are:

- to promote the benefit of the inhabitants of the area of benefit without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory 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;
- to establish, or secure the establishment of, a community centre and to maintain and manage the same (whether alone or in cooperation with any statutory authority or other person or body) in furtherance of the objects;
- to promote such other charitable purposes as may from time to time be determined.

The charity shall be non-party in politics and non-sectarian in religion. The area of benefit ("area of benefit") shall be Lyde green, South Gloucestershire and surrounding area, and the neighbourhood together defined by Lyde green.

1. Introduction

This is LGCA's annual report and accounts following a year filled with events, activities, and community engagement.

2. Objectives and Activities

"Creating our community's future".

Over the past year the association has been working hard, running the Community Centre to ensure it serves the community appropriately, arranging events and facilitating the Lyde Green Partnership Group to ensure that our community is represented at every level.

Our strategic aims are:

- To listen to and represent the views and best interests of those living in Lyde Green
- To develop a community spirit and sense of pride across Lyde Green
- To help improve the local area and support its activities for those that live here
- To work together with all local partners for the benefit of Lyde Green residents.

LYDE GREEN COMMUNITY ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2024

Our business objectives are:

1. Building the local community through events
2. Strengthening Partnership working
3. Setting up and developing Lyde Green's Community Centre
4. Listening to the Community
5. Communicating with the Community
6. Developing the Association
7. Growing the Board of Trustees

We undertake the following activities in pursuit of achieving the aims and objectives outlined above:

1. Organising events for the local community to attend
2. Quarterly Partnership Meetings and liaison with partners and stakeholders
3. Running Lyde Green's Community Centre
4. Offering opportunities for the community to voice their views about life in LG
5. Communicating with the Community
6. Training and development for staff, volunteers, and Trustees

During our eighth year of operation, and seventh as a charitable incorporated organisation (CIO), we are pleased to say that we continue to make progress across our aims and objectives. We have summarised this below.

3. Achievements and performance

a. Building the Local Community - Events

Our events team of volunteers has worked hard to put on many events which work for our community. Some of these are low-cost family friendly activities that support our aims to make living in Lyde the best it can be. Our events have included soft play sessions, Inflatable fun sessions during School holidays, Christmas Fayres, and a Pantomime.



1 Christmas Fayre 2023

LYDE GREEN COMMUNITY ASSOCIATION

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We have worked hard to maintain a strong presence online on our website and on social media platforms to engage and inform the Community.

Partnership Working

We continue to facilitate and be active in the Lyde Green Partnership Group. Partners include representatives from South Gloucestershire Council, Emersons Green Town Council, the Consortium of Developers, Green Square, housing associations, NHS, and the school. This forum has enabled us to put forward residents' concerns and ask for change.

We continue to work closely with other community groups such as Lyde Green Open Spaces and the local PCSO team in the interests of building relationships and creating a strong, safe, and pleasant community.

This year we have been particularly focused on using our reach and contacts to gather information and hold those responsible to account for the delivery of the two new schools in Lyde Green. We have also successfully worked alongside partners to secure improvements to road safety in the area; some which have been delivered and others which are due in the near future.

During this financial year our staff team has continued to work with Neighbourly Collections to pick up surplus food products from local supermarkets. This year we have made over 312 collections ensuring that food waste is minimised, and our community can benefit from free items during times of economic worry and easing financial stress.

This year, LGCA has provided hire space free of charge to another charity, Therapy Dog Training UK. This is what they had to say:

"We have been working with Lyde Green to deliver our live Therapy Dog Training courses and canine assessments which has directly resulted in 25 partnerships being fully certified. Our students love Lyde Green and so do we. The busy environment allows us to help judge whether a dog will enjoy being in an environment away from home and the dog friendly ethos is great for our dogs and their guardians. We often let small groups of people who are at the centre especially the families pop in for a bit and watch our dogs undertaking their lessons The cafe allows our humans relax, collaborate, share ideas and enjoy the delicious food. We always try and bring the best dog and cat food for the food bank as we know how the cost-of-living crisis is forcing families to have to give up their beloved pets. Rescue centres are reporting up to 30% increase in dogs needing to be rehomed! Well, done Lyde Green Community Association and thank you to Helen and Rachel for all your attention and support."

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YEAR ENDED 31 MARCH 2024



2 Therapy Dogs UK at Lyde Green Community Centre

Carol Lincoln and Sarah Ellis
Therapy Dog Training UK
www.therapydogtraining.co.uk

This year we welcomed the Open Space group under our LGCA mantle. Laurence Binks will continue to lead this in a volunteer capacity, we value his input and are very grateful to him for his commitment to both Lyde Green and our environment. Our open spaces are one of the things that makes Lyde Green such a special place.



b. Lyde Green's Community Centre

Our community centre staff, Trustees and volunteer team have work hard to keep the building running and our doors open. We are grateful for their commitment and willingness to constantly go above and beyond.

LYDE GREEN COMMUNITY ASSOCIATION

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Regular activities at the Centre include a large variety of activities with something to suit most ages and abilities.

The classes currently on offer include:

1. Pilates and Zumba
2. Dance Classes- Jazz, Ballet, Modern, Tap and Acro
3. Martial Arts (Judo, Aikido, Brazilian Jiu Jitsu and Taekwondo!)
4. After Stroke Support
5. Children's Football Teams
6. Yoga
7. Beavers and Cubs
8. Community Learning Sessions
9. Healthy Hearts Cardiac Fitness

We also have several baby/toddler classes and groups on a regular basis. These include Music with Mummy, Talking Tots, Sing and Sign, Baby Sensory, Moo Music as well as a parent/carer play group run by volunteers from St James church called Mango Jams.

We host classes for children who may be temporarily unable to access a mainstream school provision and offer reduced cost hall hire for local home-education groups to allow their children access to sports provision.

We are proud to be part of a diverse community, several religious groups now host their weekly services and meetings at the Centre including Agape Faith, Jesus Nation, and Emerson's & Lyde Muslim Group.

We also host meetings, conferences, and drop-in sessions from local businesses. The Centre is also available for bookings for parties and events and weekends are most often busy with these types of booking.

This year we replaced our atrium sofas and chairs to ensure that we always present clean, welcoming environment. Learning from the pandemic we replaced fabric and vinyl sofas with robust leather furniture than can be appropriately cleaned should the need arise. Our community have loved these- they are colourful and stylish while being practical and hard-wearing.

Grant funding has been sought and won to enable several community groups to take place. Lyde Green Book Club has the aim of sharing great books and reading together, this group runs both on social media and in person at the Community Centre. We are also proud to continue to support the STAR (Share Talk and Remember) group offering peer bereavement support. The aim of this group is to create a safe space for people to receive support and to listen to and share stories.

Coffee at Lyde, the onsite café, has continued to bring people into the Centre and the café/atrium space is a popular choice for many members of the local community. The LGCA is proud to have supported Coffee at Lyde as a Start-up Business with reduced rent and regular support to ensure that the Café space flourished.

In our continued efforts to support the community, this year we began a new annual project '**Christmas for Kids**'. Francesca Bradley, LGCA Trustee coordinated the appeal, including the volunteers and many

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gifts that came in. We are very grateful to our committed team of Trustees, staff and volunteers who work so hard on every event that we hold.

We asked our community, local partners, and groups to help spread the joy of Christmas by donating wrapped gifts and toys for children to share with members of the community who might not otherwise receive a gift.

This project was supported financially by Live West, Sovereign Housing, Bristol City Council, AA Woods, TLT & Huws Gay and our local Lidl Store in Kingswood.

Fran Bradley, who led the projects said this:

"For our first year of running 'Christmas for kids' we were truly overwhelmed by the amount of donations and gifts provided this year. Thank you to those who donated, it made a massive difference to those in need.

The variety of families' situations who came in and spoke to our volunteers were so broad, some even brought us to tears. We were so pleased we were able to run the event and help those that require it at this time of year. Planning has already begun for Christmas for Kids 2024- I can't wait to get stuck in!"



3 Christmas for Kids 2023

c. Listening to the Community

We aim to always offer a friendly face within the community and listening is a key part of the work we do. Once able, we ran regular drop-in sessions in and around the community centre.

Alongside our more formal listening exercises we have an open-door policy and take every opportunity to talk to members of the local community.

We are working hard to improve our communication skills, enrolling all staff on British Sign Language classes with the goal of being able to communicate with the community in different ways.

This year our Vice Chair Bob O'Brien launched a project to fund the recruitment of a Community Connector. This post would promote community cohesion and a strong sense of belonging in Lyde Green. The Trustees felt that as a community we have untapped potential. We aspire to embed and strengthen skills and our asset-based approach to community development. With the support of local

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housing associations, Emersons' Green Town Council and Green Square Accord this post was funded for one year with recruitment completed successfully in early 2024 we look forward to some exciting projects in the future!

"This is a key role for delivering against our charitable objectives and unlocking community potential. We want someone who will champion that people know best what is needed in their local area, connecting like-minded individuals together and encouraging people to act on things that matter to them". Bob O'Brien, LGCA Vice Chair

d. Communicating with the Community

We have continued to communicate using our monthly column in the local free newspaper (Emerson's Green Voice) and offer as many updates as we can using our social media platforms, the Community Notice board outside the Centre and our website.

The Community Centre has been a fantastic method of sharing with the community what is happening in the local area. We have many notice boards packed with events and activities. We also promote local consultations and requests from the Council to encourage residents to have a stronger voice in the community.

e. Developing the Association

Across the course of the year, we have used our meetings to share knowledge and experience. We propose that over the coming year we will introduce a formal training budget and provide further opportunities for development for staff, volunteers, and trustees.

We also envisage that the successful candidate in the community connector role will work in this area to ensure that our Trustee and Volunteer team continues to flourish.

f. Growing the Board of Trustees

We have recruited new volunteers across the year and plan to continue this work in the coming year. It is important to keep refreshing those involved where we can to gain new perspectives and alternative views on the work we do. Our aim is to encourage members of our community to join our Board of Trustees. This year we were delighted to welcome two new Trustees, Re. James Cannan and Francesca Bradley.

We were sorry to see two of our long-standing Trustees resign, the Rev. Teresa Taylor has now retired from the clergy and has moved out of area and Matt Palmer due to pressure of work. We would like to take this opportunity to thank them both for their service to the charity.

Summary of public benefits

In undertaking our work throughout the year, we have had regard to the Charities Commission Guidance on Public Benefit including the guidance 'public benefit: running a charity (PB2)'.

In summary the LGCA has provided a number of benefits to those within our area of responsibility and, indeed, many outsiders of the immediate area. We provide opportunities for members of the community to meet others in the area, thus avoiding the potential pitfalls of social isolation. We offer a variety of events and services through the Community Centre and provide key information about the local area. Our partnership work aims to provide an opportunity for many to voice their thoughts and for those in positions of responsibility to be held to account. As a whole, the work of the LGCA contributes to making Lyde Green a great place to live with a strong sense of place and community.

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4. Financial Review

At 31 March 2024, the charity had unrestricted funds of £99,369 and restricted funds of £24,396. The Trustees are pleased that the level of reserves has been maintained from 2022-2023.

Reserves Policy and Risk Management

Given the large liability of running the Community Centre, the Trustees are working towards having a consistent level of reserves that equates to at least nine months of running costs. The continued impact of the pandemic has highlighted the need for a reserves policy that covers many eventualities, and the reserves present at the end of the financial year have allowed the Trustees to confidently recruit a new team to continue and expand the work of the charity whilst hirer income is uncertain.

A separate sinking fund is in place, as required by our current lease agreement with the Council, to ensure that there are funds available for any unintended major building repairs. This currently stands at £11,269.

Going concern

The trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the organisation for the foreseeable future. The trustees are therefore of the view that the charity is a going concern.

5. Structure, Governance and Management

Governance

The LGCA is a Charitable Incorporated Organisation (CIO) and is governed by a constitution which is available to view in full on our website.

We are committed to improving year on year and we intend to begin working with a local partner Charity to improve our Governance, Constitution and Policies in line with best practice.

The Board of Trustees

Honorary Officials following our AGM in January 2024:

Kelly Adams	Chairperson	Remained in post
Robert O'Brien	Vice-Chair	Remained in post
Francesca Bradley	Treasurer	Elected
Vacant	Secretary	

Trustees following our AGM in January 2024:

Kelly Adams	Re-elected
Robert O'Brien	Re-elected
Sue Matthews	Remained in post
Laura O'Brien	Remained in post
Teresa Taylor	Resigned
Matt Palmer	Resigned
Ed Rosevink	Remained in post
Francesca Bradley	Elected

Our Chairperson and Vice-Chair are required to be voted in by the new trustees at the first committee meeting following the AGM. We are pleased that both Kelly Adams as Chairperson and Robert O'Brien as Vice-Chair remained in post. Together they have shown themselves to be a strong team lead for the board of Trustees. Despite continued concerted efforts to fill the post our Secretary role remains

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vacant, we will continue to work towards filling this post and recruiting to the Trustee team to ensure that the board of Trustees remains engaged, passionate, and committed to the Charity's works.

Employed staff

The LGCA currently employ a Charity & Centre Manager and a two Community Centre Assistants.

Related parties

Related party transactions are disclosed on page 23, note 10. Other than the disclosed, the trustees consider that there are no other related parties to the charity.

Message from Chair

Last year we had much to celebrate as a community. With change on the horizon, we started planning a series of events to enjoy the coronation of King Charles III. This included a 'Cavalier King Charles Hunt' around the Community Centre, where children had to find all the soft toy cavalier King Charles puppies hidden around the Community Centre! Several 'photo op' life size cut outs and many fun events!



We worked with local partners including the Travel west Road show, Dr Bike to help get people active and moving again and a Wheels to work programme that saw the community donating their unused bikes to be refurbished for a good cause.

As well as Royal celebrations and quiz nights we didn't fail to make Christmas and New Year memorable. With a fantastically festive Christmas Fayre, Treasure Island Pantomime and a New Years eve party showcasing some local talent!

Our Summer Sizzler event was a bit of a disappointment thanks to the great British weather- Rain started at 10am (the event started at 11am!) and continued with high winds and stormy weather into the night. Lessons have been learned and the 2024 event has been planned at our Community Centre so while may be scaled down in size is guaranteed to be dry!

LYDE GREEN COMMUNITY ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2024

We continue to make community connections within in the local area and our staff have attended the Three Greens festival in Emersons green. Our office Team have worked closely with local groups and clubs and have been providing a variety of new and exciting clubs for residents to get involved with as well as engaging with centre visitors daily making them to feel welcome, heard and listened to.

Trustees and staff have had a busy year in our partnership meetings working hard to get updates and answers to pass onto the community, with one of the resident's main concerns being the delays around the new Lyde Green primary and secondary schools.

I would like to thank the Trustees and the staff team for their continued commitment to the charity and their hard work within the Community Centre. We are truly a team effort, and I am occasionally overwhelmed by the enthusiasm that's put into everything we do. I would especially like to recognise the work completed by the Vice Chair Bob O'Brien on his fundraising project to recruit a Community Connector. This position will support our community by encouraging volunteering, connecting like minded people and being a catalyst to identify future community opportunities.

We will continue to facilitate the Lyde Green Partnership Group to ensure that life in Lyde continues to run as smoothly as possible for all who have the pleasure of being here!

Kelly Adams

Chair, Lyde Green Community Association

kelly@lydegreenca.org

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- * Select suitable accounting policies and then apply them consistently;
- * make judgements 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the governing document.

The trustees are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees declare that they have approved the trustees' report above.

LYDE GREEN COMMUNITY ASSOCIATION
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2024

Approved by the trustees and signed on their behalf by:

..... Date.....
Kelly Adams – Chair of Trustees



LYDE GREEN COMMUNITY ASSOCIATION
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 MARCH 2024

Independent examiner's report to the trustees of Lyde Green Community Association

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2024.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in, any material respect the requirements:
 - * to keep accounting records in accordance with section 130 of the Charities Act; and
 - * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- 2) to which, in my opinion, attention should be drawn 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 Lyde Green Community Association. I confirm that my duties are segregated, and I am not involved in the day to day bookkeeping matters of the charity.

..... Date.....
Geoff Archer, Bristol Community Accountants CIC

LYDE GREEN COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2024

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£
Incoming and Endowments from:					
Donations and legacies	2	1,696	23,343	25,039	17,651
Charitable activities	3	112,814	-	112,814	96,676
Other trading activities	4	435	-	435	-
Investments		149	-	149	49
Total Income		115,094	23,343	138,437	114,376
Expenditure On:					
Charitable activities	5	97,447	4,026	101,473	98,216
Other	6	3,918	-	3,918	4,320
Total Expenditure		101,365	4,026	105,391	102,536
Net income		13,729	19,317	33,046	11,840
Gross transfers between funds		2,313	(2,313)	-	-
Net movement in funds		16,042	17,004	33,046	11,840
Total funds brought forward		83,327	7,392	90,719	78,879
Total funds carried forward		99,369	24,396	123,765	90,719

All of the activities of the charity are classed as continuing

The notes on pages 19 to 26 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.

Details of the allocation of 2023 total funds between unrestricted and restricted are shown in note 17

LYDE GREEN COMMUNITY ASSOCIATION

BALANCE SHEET

YEAR ENDED 31 MARCH 2024

		2024 £	2023 £
	Note		
Fixed assets			
Tangible assets	11	4,313	1,686
Current assets			
Debtors	12	16,949	12,259
Cash at bank and in hand		109,432	79,753
<i>Total current assets</i>		126,381	92,012
Creditors : Amounts falling due within one year	13	(6,929)	(2,979)
<i>Net current assets or liabilities</i>		119,452	89,033
Total net assets or liabilities		123,765	90,719
The Funds of the Charity	15		
Restricted funds		24,396	7,392
Unrestricted funds			
<i>General funds</i>		88,100	72,207
<i>Designated funds</i>		11,269	11,120
		123,765	90,719

These financial statements of Lyde Green Community Association registered number 1172725 were approved by the trustees and are signed on their behalf by:

.....
Kelly Adams

.....
Robert O'Brien

.....
Date

.....
Date

The notes on pages 19 to 26 form part of these financial statements

LYDE GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1 Accounting Policies

Basis of preparation

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 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

The charity meets the definition of a public benefit entity as defined by FRS 102 and has therefore taken the advantage of the disclosure exemption available to it in relation to presentation of a cash flow statement.

Fund accounting

Unrestricted Funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
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Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
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Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.
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Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Volunteer help	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
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LYDE GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost less accumulated depreciation and impairment losses.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office Equipment	3 years straight line
Fixtures and Fittings	3 years straight line

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

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.

Pensions costs

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.

The trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at year end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

LYDE GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

Income and Endowments From:

2	Donations and Legacies	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
	Donations	1,696	2,543	4,239	1,531
	Grant income	-	20,800	20,800	16,120
		<u>1,696</u>	<u>23,343</u>	<u>25,039</u>	<u>17,651</u>
	<i>Donations and Legacies prior year</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	
		<i>£</i>	<i>£</i>	<i>2023</i>	
	<i>Donations</i>	<i>996</i>	<i>535</i>	<i>1,531</i>	
	<i>Grant income</i>	<i>-</i>	<i>16,120</i>	<i>16,120</i>	
		<u><i>996</i></u>	<u><i>32,065</i></u>	<u><i>17,651</i></u>	
3	Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
	Centre hire	107,100	-	107,100	90,865
	Events	5,714	-	5,714	5,811
		<u>112,814</u>	<u>-</u>	<u>112,814</u>	<u>96,676</u>
	<i>Charitable activities prior year</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	
		<i>£</i>	<i>£</i>	<i>Total Funds</i>	
	<i>Centre hire</i>	<i>90,865</i>	<i>-</i>	<i>90,865</i>	
	<i>Events</i>	<i>5,056</i>	<i>755</i>	<i>5,811</i>	
		<u><i>95,921</i></u>	<u><i>755</i></u>	<u><i>96,676</i></u>	
4	Other Trading Activities	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
	Summer Sizzler	435	-	435	-
		<u>435</u>	<u>-</u>	<u>435</u>	<u>-</u>
	<i>Other trading activities prior year - all unrestricted</i>				

LYDE GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

Expenditure on:

5	Charitable Activities	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
	Salaries	44,334	-	44,334	41,987
	Donations	900	-	900	1,119
	Recruitment expense	54	45	99	32
	Consultancy & professional fees	2,608	-	2,608	1,559
	Advertising & marketing	93	168	261	-
	Office costs	2,124	-	2,124	1,429
	Events	3,449	3,468	6,917	6,822
	Rates	737	-	737	-
	Insurance	530	-	530	490
	Waste & cleaning	21,762	-	21,762	21,055
	Internet, phone & website	2,210	-	2,210	1,996
	Furniture & equipment	796	272	1,068	1,201
	Subscriptions and memberships	1,734	-	1,734	1,282
	Miscellaneous costs	241	-	241	399
	Repairs and renewals	11,413	73	11,486	13,545
	Depreciation	3,559	-	3,559	2,735
	Bank & transaction fees	697	-	697	811
	Training	157	-	157	528
	Bad debts and Covid rent loss	49	-	49	1,226
		<u>97,447</u>	<u>4,026</u>	<u>101,473</u>	<u>98,216</u>
	<i>Charitable Activities prior year</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2023 £</i>	
	Salaries	41,941	46	41,987	
	Donations	-	1,119	1,119	
	Recruitment expense	32	-	32	
	Consultancy & professional fees	1,559	-	1,559	
	Office costs	1,429	-	1,429	
	Events	4,198	2,624	6,822	
	Insurance	490	-	490	
	Waste & cleaning	20,625	430	21,055	
	Internet, phone & website	1,996	-	1,996	
	Furniture & equipment	1,201	-	1,201	
	Subscriptions and memberships	1,282	-	1,282	
	Miscellaneous costs	65	334	399	
	Repairs and renewals	3,881	9,664	13,545	
	Depreciation	2,735	-	2,735	
	Bank & transaction fees	747	64	811	
	Training	528	-	528	
	Bad debts and Covid rent loss	1,226	-	1,226	
		<u>83,935</u>	<u>14,281</u>	<u>98,216</u>	

LYDE GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

6 Other	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Independent examination	770	-	770	696
Accountancy fees	3,148	-	3,148	3,624
	<u>3,918</u>	<u>-</u>	<u>3,918</u>	<u>4,320</u>
<i>Other prior year - all unrestricted</i>				

7 Net incoming resources for the year

This is stated after charging:

	2024 £	2023 £
Independent Examiner's Fees	<u>770</u>	<u>696</u>

8 Staff costs and numbers

The aggregate payroll costs were:

	2024 £	2023 £
Wages and Salaries	43,386	41,207
Pension Costs	948	780
	<u>44,334</u>	<u>41,987</u>

No employee received emoluments of more than £60,000 (2023: £Nil)

The average monthly head count was 3 staff (2023: 3 staff)

The key management personnel of the charity include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total employee benefits of key management personnel, during the year, total £31,330 (2023: £28,236).

9 Trustee expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil). The trustees were not reimbursed expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

10 Related party transactions

The trustees have considered personal and other interests, in which as a result of a decision made, an individual may benefit financially or otherwise, either directly or indirectly. In order to comply with their duties, the trustees confirm the person affected does not take part in any discussions relating to the issue concerned other than to As at 31st March 2024 Coffee at Ours Ltd (company number 11917925) owed £1,200 (2023: £1200) to Lyde Green Community Centre. Kelly Adams (Chair) is a director of Coffee at Ours Ltd. Coffee at Ours Ltd was charged rent of £7,200 (2023: £6,850). There were no other related party transactions during the year (2023: £nil)

LYDE GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

11 Tangible fixed assets

	Office Equipment £	Fixtures and Fittings £	Total £
Cost			
At the beginning of the year	2,288	28,269	30,557
Additions	-	6,186	6,186
At the end of the year	<u>2,288</u>	<u>34,455</u>	<u>36,743</u>
Depreciation			
At the beginning of the year	2,288	26,583	28,871
Charge for the year	-	3,559	3,559
At the end of the year	<u>2,288</u>	<u>30,142</u>	<u>32,430</u>
Net book value			
At the beginning of the year	-	1,686	1,686
At the end of the year	<u>-</u>	<u>4,313</u>	<u>4,313</u>

12 Debtors

	2024 £	2023 £
Trade debtors	16,482	11,740
Prepayments	467	519
	<u>16,949</u>	<u>12,259</u>

13 Creditors

	2024 £	2023 £
Trade creditors	2,997	1,267
Social security costs	-	(1,339)
Pension	169	-
Deposits held	2,488	2,355
Accruals and deferred income	1,275	696
	<u>6,929</u>	<u>2,979</u>

14 Corporation 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.

LYDE GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

15 Movement in funds	At 01-Apr 2023 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Mar 2023 £
Restricted funds					
Emerson Green Town Council	750	-	-	-	750
Community Connector	3,000	17,543	(45)	-	20,498
Downtime & Lyde Green Book Club	1,342	-	(200)	-	1,142
Jubilee Extravaganza	1,818	-	-	(1,818)	-
Community Garden	482	-	-	-	482
Summer Sizzler	-	2,500	(2,118)	-	382
Coronation	-	1,300	(1,300)	-	-
Sovereign Mental Health Grant	-	1,000	(113)	(495)	392
Clarion	-	250	-	-	250
ALD Automotive	-	500	-	-	500
ROCC - Easter Craffting	-	250	(250)	-	-
	<u>7,392</u>	<u>23,343</u>	<u>(4,026)</u>	<u>(2,313)</u>	<u>24,396</u>
Unrestricted funds					
General funds	72,207	114,945	(101,365)	2,313	88,100
Designated funds	11,120	149	-	-	11,269
Total unrestricted funds	<u>83,327</u>	<u>115,094</u>	<u>(101,365)</u>	<u>2,313</u>	<u>99,369</u>
Total funds	<u>90,719</u>	<u>138,437</u>	<u>(105,391)</u>	<u>-</u>	<u>123,765</u>

Transfer between funds - Transfer from restricted funds to unrestricted funds relates to contribution to overheads during the year. Transfers from Jubilee Extravaganza are due to restricted costs in the previous financial year being incorrectly allocated against unrestricted funds.

Designated fund - Building repairs and maintenance. The designated funds for maintenance are held in the reserve bank account.

Purposes of restricted funds

Emerson Green Town Council	Funding for Community Connector
Community Connector	Grant funding to appoint a part time experienced Community Connector for 12 months funded by various local businesses and community groups
Downtime & Lyde Green Book Club	Funded through Sovereign Housing and ALD
Jubilee Extravaganza	Diamond Jubilee events funded by South Gloucestershire Council and the National Lottery
Community Garden	Funded by MAF and Live West, Sovereign Housing, The National Lottery, South Gloucestershire Council and ALD
Summer Sizzler	Funded through Sovereign, ALD, Clarion Futures, Emersons Green TC and Live West
Kings Coronation	Coronation events Funded by South Gloucestershire Council and Sovereign Housing
Sovereign Mental Health Grant	To support the book club, Breathe Easy Group and STAR bereavement group
Clarion	PA Equipment
ALD Automotive	School Shed
ROCC	Easter crafting events

LYDE GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

16 Analysis of net assets between funds

Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
4,313	-	4,313
85,036	24,396	109,432
10,020	-	10,020
99,369	24,396	123,765

17 Analysis of charitable funds - previous year, as required by paragraph 4.2. of the SORP

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Incoming and Endowments from:			
Donations and legacies	996	16,655	17,651
Charitable activities	95,921	755	96,676
Investments	49	-	49
Total income	96,966	17,410	114,376
Expenditure On:			
Charitable activities	83,935	14,281	98,216
Other	4,320	-	4,320
Total expenditure	88,255	14,281	102,536
Net Income	8,711	3,129	11,840
Gross transfers between funds	866	(866)	-
Net movement in funds	9,577	2,263	11,840
Total funds brought forward	72,750	5,129	78,879
Total funds carried forward	82,327	7,392	90,719