

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Longridge Community Arts

McDade Roberts Accountants Limited
Chartered Accountants
316 Blackpool Road
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Lancashire
PR2 3AE

Longridge Community Arts

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for the Year Ended 31 March 2025

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Longridge Community Arts
Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective of the charity is to promote the benefits of arts based activity and education to maintain and improve the well being of the people of Longridge and surrounding area. Activity is needs led and based on inclusive engagement of the whole community.

Significant activities

Activities have included; Longridge Youth Council, Friday Night Drop Ins (for teenagers) and the initial development of a local Men's Shed. The charity has been involved in promoting their work and recruiting service users at long-standing local events.

Public benefit

Trustees can confirm that they have had regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity was involved in the following activities in the year:

Youth Council:

Met monthly to be a voice of young people.
Actively involved in community events.
Served its purpose as educational and fun.
This activity ceased in summer 2024.

Friday Night Youth Club:

Engagement with young people and in particular young people at risk of committing ASB.
Offering support to the youth and signposting to relevant agencies.
Working alongside the local statutory youth service
Engagement with the neighbourhood police to help limit ASB.
Funding secured from Ribble Valley Borough Council.
This activity ceased in December 2024 due to resourcing challenges.

Mens Shed:

Secured a venue to deliver The Men's Shed with the objectives of tackling loneliness, social isolation and SEMH.
As intended the project was set up, developed and then passed over to the community to continue the great work.
Funding previously received from the National Lottery Awards For All Community Fund was returned at the end of the project.

FINANCIAL REVIEW

Financial position

The trustees were satisfied with the closing financial position.

Longridge Community Arts
Report of the Trustees
for the Year Ended 31 March 2025

FINANCIAL REVIEW

Reserves policy

The Charity hold reserves to ensure it can deliver its objectives and protect against liability.

The Charity do not lease property. It ensures that public liability is in place when required.

FUTURE PLANS

With the main activities ceasing in the year the trustees are reviewing the future plans for the Charity. Consideration is being given to finalise ongoing projects and then distribute any remaining funds to other charitable organisations in the local area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is Governed by a constitution.

Charity constitution

The charity is a CIO (foundation)

Recruitment and appointment of new trustees

Trustees appointed by a resolution passed at a properly convened meeting of charity trustees. All trustees are to undertake a relevant DBS check.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

1177302 (England and Wales)

Registered Charity number

1177302

Registered office

Park View
Fleet Street
Longridge
Preston
Lancashire

Trustees

Miss R E Ray
A Harrison
L Byron-Davis
B Dalglish- Warburton

Company Secretary

Approved by order of the board of trustees on 17 December 2025 and signed on its behalf by:

Longridge Community Arts
Report of the Trustees
for the Year Ended 31 March 2025

Miss R E Ray - Trustee

Longridge Community Arts

Statement of Financial Activities
for the Year Ended 31 March 2025

| | Notes | Unrestricted fund £ | Restricted funds £ | 31.3.25 Total funds £ | 31.3.24 Total funds £ |
|------------------------------------|-------|---------------------------|--------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 101 | (4,199) | (4,098) | 24,356 |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Expenditure | | 1,563 | 5,779 | 7,342 | 10,817 |
| NET INCOME/(EXPENDITURE) | | (1,462) | (9,978) | (11,440) | 13,539 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 12,810 | 17,345 | 30,155 | 16,616 |
| TOTAL FUNDS CARRIED FORWARD | | 11,348 | 7,367 | 18,715 | 30,155 |

The notes form part of these financial statements

Longridge Community Arts

Statement of Financial Position

31 March 2025

| | Notes | Unrestricted fund £ | Restricted funds £ | 31.3.25 Total funds £ | 31.3.24 Total funds £ |
|--|-------|---------------------------|--------------------------|--------------------------------|--------------------------------|
| CURRENT ASSETS | | | | | |
| Cash at bank and in hand | | 14,288 | 7,367 | 21,655 | 31,895 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 4 | (2,940) | - | (2,940) | (1,740) |
| NET CURRENT ASSETS | | <u>11,348</u> | <u>7,367</u> | <u>18,715</u> | <u>30,155</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>11,348</u> | <u>7,367</u> | <u>18,715</u> | <u>30,155</u> |
| NET ASSETS | | <u><u>11,348</u></u> | <u><u>7,367</u></u> | <u><u>18,715</u></u> | <u><u>30,155</u></u> |
| FUNDS | 5 | | | | |
| Unrestricted funds | | | | 11,348 | 12,810 |
| Restricted funds | | | | <u>7,367</u> | <u>17,345</u> |
| TOTAL FUNDS | | | | <u><u>18,715</u></u> | <u><u>30,155</u></u> |

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

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

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17 December 2025 and were signed on its behalf by:

Miss R E Ray - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

Longridge Community Arts

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted funds £ | Total funds £ |
|------------------------------------|---------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 2,356 | 22,000 | 24,356 |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Expenditure | 3,301 | 7,516 | 10,817 |
| NET INCOME/(EXPENDITURE) | (945) | 14,484 | 13,539 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 13,755 | 2,861 | 16,616 |
| TOTAL FUNDS CARRIED FORWARD | 12,810 | 17,345 | 30,155 |

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.25 £ | 31.3.24 £ |
|------------------|--------------|--------------|
| Accrued expenses | 2,940 | 1,740 |

5. MOVEMENT IN FUNDS

| | At 1.4.24 £ | Net movement in funds £ | At 31.3.25 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 12,810 | (1,462) | 11,348 |
| Restricted funds | | | |
| Friday Night Youth Club | 9,649 | (2,282) | 7,367 |
| Mens Shed | 7,696 | (7,696) | - |
| | 17,345 | (9,978) | 7,367 |
| TOTAL FUNDS | 30,155 | (11,440) | 18,715 |

Longridge Community Arts

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

5. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 101 | (1,563) | (1,462) |
| Restricted funds | | | |
| Friday Night Youth Club | 3,001 | (5,283) | (2,282) |
| Mens Shed | (7,200) | (496) | (7,696) |
| | <u>(4,199)</u> | <u>(5,779)</u> | <u>(9,978)</u> |
| TOTAL FUNDS | <u><u>(4,098)</u></u> | <u><u>(7,342)</u></u> | <u><u>(11,440)</u></u> |

Comparatives for movement in funds

| | At 1.4.23 £ | Net movement in funds £ | At 31.3.24 £ |
|---------------------------|----------------------|----------------------------------|----------------------|
| Unrestricted funds | | | |
| General fund | 13,755 | (945) | 12,810 |
| Restricted funds | | | |
| Friday Night Youth Club | 2,861 | 6,788 | 9,649 |
| Mens Shed | - | 7,696 | 7,696 |
| | <u>2,861</u> | <u>14,484</u> | <u>17,345</u> |
| TOTAL FUNDS | <u><u>16,616</u></u> | <u><u>13,539</u></u> | <u><u>30,155</u></u> |

Longridge Community Arts

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

5. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 2,356 | (3,301) | (945) |
| Restricted funds | | | |
| Friday Night Youth Club | 12,000 | (5,212) | 6,788 |
| Mens Shed | 10,000 | (2,304) | 7,696 |
| | <u>22,000</u> | <u>(7,516)</u> | <u>14,484</u> |
| TOTAL FUNDS | <u>24,356</u> | <u>(10,817)</u> | <u>13,539</u> |

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

| | At 1.4.23 £ | Net movement in funds £ | At 31.3.25 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 13,755 | (2,407) | 11,348 |
| Restricted funds | | | |
| Friday Night Youth Club | 2,861 | 4,506 | 7,367 |
| | <u>16,616</u> | <u>2,099</u> | <u>18,715</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 2,457 | (4,864) | (2,407) |
| Restricted funds | | | |
| Friday Night Youth Club | 15,001 | (10,495) | 4,506 |
| Mens Shed | 2,800 | (2,800) | - |
| | <u>17,801</u> | <u>(13,295)</u> | <u>4,506</u> |
| TOTAL FUNDS | <u>20,258</u> | <u>(18,159)</u> | <u>2,099</u> |

Longridge Community Arts

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. RELATED PARTY DISCLOSURES

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

Longridge Community Arts
Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

| | 31.3.25 £ | 31.3.24 £ |
|---------------------------------|-----------------|---------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 102 | 2,356 |
| Grants | (4,200) | 22,000 |
| | <u>(4,098)</u> | <u>24,356</u> |
| Total incoming resources | (4,098) | 24,356 |
| EXPENDITURE | | |
| Charitable activities | | |
| Wages | 4,608 | 7,403 |
| Sundries | 133 | 262 |
| Computer expenses | 343 | 278 |
| Sessional Work | 1,058 | - |
| Travel | - | 705 |
| Equipment | - | 429 |
| | <u>6,142</u> | <u>9,077</u> |
| Support costs | | |
| Governance costs | | |
| Accountancy and legal fees | 1,200 | 1,740 |
| | <u>7,342</u> | <u>10,817</u> |
| Total resources expended | | |
| | <u>7,342</u> | <u>10,817</u> |
| Net (expenditure)/income | <u>(11,440)</u> | <u>13,539</u> |

This page does not form part of the statutory financial statements