

Charity registration number 1212249 (England and Wales)

**KINGSWOOD VILLAGE COMMUNITY ASSOCIATION 2025
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2025**

KINGSWOOD VILLAGE COMMUNITY ASSOCIATION 2025

LEGAL AND ADMINISTRATIVE INFORMATION

Trustee	Mr R I Gunn	(Appointed 21 February 2025)
	Mr A V Hawker	(Appointed 21 February 2025)
	Mr S R Kippen	(Appointed 21 February 2025)
	Mrs S M Camblin	(Appointed 4 December 2025)
	Mrs M A Cayton	(Appointed 4 December 2025)
	Mrs J D Hale	(Appointed 4 December 2025)
	Ms J Quartermain	(Appointed 4 December 2025)
	Mrs C J F Vanhaecke	(Appointed 4 December 2025)
	Dr S H Wilson	(Appointed 4 December 2025)
	Mrs S Sen	(Appointed 2 January 2026)
Charity registration	England and Wales	1212249

KINGSWOOD VILLAGE COMMUNITY ASSOCIATION 2025

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KINGSWOOD VILLAGE COMMUNITY ASSOCIATION 2025

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements for the period ended 31 December 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 KVCA'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)".

The charity was established on the 21 February 2025 for the sole purpose of taking over the activities of the Kingswood Village Community Association (Charity Number: 275187). This change will happen on 1 January 2026.

During 2025 the charity had no activities.

Objectives and activities

The KVCA's objects are to promote and support community life in Kingswood. The policies adopted in furtherance of these objects are for the provision and management of Kingswood Village Hall for Community events and there has been no change in these during the period.

The Trustees will manage Kingswood Village Hall, organise events in the hall, let the hall to other users, publish "The Village Voice", which is delivered free to all properties in Kingswood, and, through the KVCA's drama arm KADDS, put on theatrical productions. The KVCA also organises or participates in other activities which strengthen community spirit in Kingswood.

Public benefit

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

Financial review

Reserves policy

It is the policy of the KVCA 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 KVCA'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 period.

Structure, governance and management

The Trustees who served during the period and up to the date of signature of the financial statements were:

Mr R I Gunn	(Appointed 21 February 2025)
Mr A V Hawker	(Appointed 21 February 2025)
Mr S R Kippen	(Appointed 21 February 2025)
Mrs S M Camblin	(Appointed 4 December 2025)
Mrs M A Cayton	(Appointed 4 December 2025)
Mrs J D Hale	(Appointed 4 December 2025)
Ms J Quartermain	(Appointed 4 December 2025)
Mrs C J F Vanhaecke	(Appointed 4 December 2025)
Dr S H Wilson	(Appointed 4 December 2025)
Mrs S Sen	(Appointed 2 January 2026)

KINGSWOOD VILLAGE COMMUNITY ASSOCIATION 2025

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2025

The Trustees' report was approved by the Board of Trustees.



Mr A V Hawker
Trustee

20 April 2026

KINGSWOOD VILLAGE COMMUNITY ASSOCIATION 2025

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£
The funds KVCA			-
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The financial statements were approved by the Trustees on 20 April 2026



Mr A V Hawker
Trustee

KINGSWOOD VILLAGE COMMUNITY ASSOCIATION 2025

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Kingswood Village Community Association 2025 (KVCA) is a unincorporated Charitable Incorporated Organisation (CIO) registered under the Charities Act.

1.1 Reporting period

[FRS 102 3.10 An entity shall present a complete set of financial statements (including comparative information as set out in paragraph 3.14) at least annually. When the end of an entity's reporting period changes and the annual financial statements are presented for a period longer or shorter than one year, the entity shall disclose the following: (a) that fact; (b) the reason for using a longer or shorter period; and (c) the fact that comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

1.2 Basis of preparation

The financial statements have been prepared in accordance with the KVCA'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)". The KVCA is a Public Benefit Entity as defined by FRS 102.

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 KVCA. 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.

1.3 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the KVCA 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.

1.4 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 KVCA.

1.5 Income

Income is recognised when the KVCA 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.

KINGSWOOD VILLAGE COMMUNITY ASSOCIATION 2025

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the KVCA 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 KVCA 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.

1.6 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.

1.7 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.

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 KVCA's contractual obligations expire or are discharged or cancelled.

2 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the KVCA during the period.

KINGSWOOD VILLAGE COMMUNITY ASSOCIATION 2025

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2025

3 Employees

There were no employees.

4 Taxation

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