



FINANCIAL STATEMENTS 18 December 2025

STOKE HAMMOND COMMUNITY ASSOCIATION
Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2025

KDA Accountants Ltd
Certified Accountants and Accountants
9 Bessemer Crescent
Aylesbury
Buckinghamshire
HP19 8TF
UK

Charity Number: 277654

STOKE HAMMOND COMMUNITY ASSOCIATION

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STOKE HAMMOND COMMUNITY ASSOCIATION REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Number in England and Wales

277654

Auditors

KDA Accountants Ltd
Certified Accountants and Accountants
9 Bessemer Crescent
Aylesbury
Buckinghamshire
HP19 8TF
UK

STOKE HAMMOND COMMUNITY ASSOCIATION TRUSTEES' REPORT

for the financial year ended 31 March 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: 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).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of STOKE HAMMOND COMMUNITY ASSOCIATION present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Financial Review

The results for the financial year are set out on page 6 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

At the end of the financial year the charity has assets of £37,189 (2024 - £39,812) and liabilities of £0.00 (2024 - £3,026). The net assets of the charity have increased by £403.

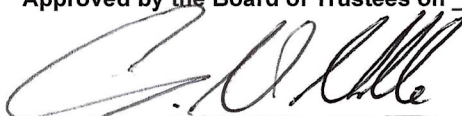
In accordance with the Constitution, the trustees retire by rotation and being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages proactively with legislation, standards and codes which are developed for the sector. STOKE HAMMOND COMMUNITY ASSOCIATION subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 19/12/2025 and signed on its behalf by:



Greg Noble - Chair & Trustee

STOKE HAMMOND COMMUNITY ASSOCIATION
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 March 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The 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 assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

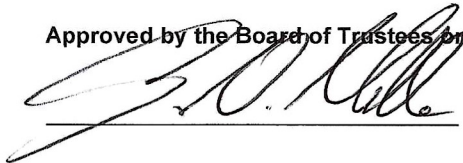
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 19/12/2025 and signed on its behalf by:



Greg Noble - Chair & Trustee

STOKE HAMMOND COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Income					
Donations and legacies	3.1	330	330	695	695
Charitable activities					
- Grants from governments and other co-funders	3.2	27,195	27,195	24,484	24,484
Investments	3.3	183	183	200	200
Total income		27,708	27,708	25,379	25,379
Expenditure					
Charitable activities	4.1	21,259	21,259	18,010	18,010
Other expenditure	4.2	6,046	6,046	4,616	4,616
Total Expenditure		27,305	27,305	22,626	22,626
Net income/(expenditure)		403	403	2,753	2,753
Transfers between funds		36,786	36,786	34,033	34,033
Net movement in funds for the financial year		37,189	37,189	36,786	36,786
Total funds at the end of the year		37,189	37,189	36,786	36,786

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

STOKE HAMMOND COMMUNITY ASSOCIATION
BALANCE SHEET
as at 31 March 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	8	<u>9,381</u>	<u>13,997</u>
Current Assets			
Debtors	9	2,380	3,343
Cash at bank and in hand		<u>25,428</u>	<u>22,472</u>
		<u>27,808</u>	<u>25,815</u>
Creditors: Amounts falling due within one year	10	<u>-</u>	<u>(3,026)</u>
Net Current Assets		<u>27,808</u>	<u>22,789</u>
Total Assets less Current Liabilities		<u>37,189</u>	<u>36,786</u>
Funds			
General fund (unrestricted)		<u>37,189</u>	<u>36,786</u>
Total funds	12	<u>37,189</u>	<u>36,786</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 19/12/2025 and signed on its behalf by


Greg Noble - Chair & Trustee

STOKE HAMMOND COMMUNITY ASSOCIATION NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. GENERAL INFORMATION

STOKE HAMMOND COMMUNITY ASSOCIATION is a charity incorporated in the United Kingdom. The registered office of the charity is also the principal place of business of the charity. The financial statements have been presented in Pound (£), which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance-based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a

STOKE HAMMOND COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases, the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement, and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measures for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	4% Straight line
Fixtures, fittings and equipment	15% Straight line

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months' notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Donations and legacies	330	-	330	695

STOKE HAMMOND COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

3.2	CHARITABLE ACTIVITIES		Unrestricted Funds	Restricted Funds	2025	2024
			£	£	£	£
	Grants from governments and other co-funders:					
	Income from charitable activities		27,195	-	27,195	24,484
3.3	INVESTMENTS		Unrestricted Funds	Restricted Funds	2025	2024
			£	£	£	£
	Investments		183	-	183	200
4.	EXPENDITURE					
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2025	2024
		£	£	£	£	£
	Expenditure on charitable activities	-	21,259	-	-	18,010
4.2	OTHER EXPENDITURE	Direct Costs	Other Costs	Support Costs	2025	2024
		£	£	£	£	£
	Other expenditure	-	6,046	-	-	4,616
5.	NET INCOME				2025	2024
					£	£
	Net Income is stated after charging/crediting):					
	Depreciation of tangible assets				6,046	4,616
6.	INVESTMENT AND OTHER INCOME				2025	2024
					£	£
	Other interest				-	200
	Investment income				183	-
					183	200
7.	EMPLOYEES AND REMUNERATION					
	The staff costs comprise:				2025	2024
					£	£
	Wages and salaries				760	1,090

STOKE HAMMOND COMMUNITY ASSOCIATION NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

8. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 April 2024	23,080	15,892	38,972
Additions	-	1,430	1,430
At 31 March 2025	23,080	17,322	40,402
Depreciation			
At 1 April 2024	9,083	15,892	24,975
Charge for the financial year	4,616	1,430	6,046
At 31 March 2025	13,699	17,322	31,021
Net book value			
At 31 March 2025	9,381	-	9,381
At 31 March 2024	13,997	-	13,997

9. DEBTORS

	2025 £	2024 £
Trade debtors	2,380	2,521
Prepayments and accrued income	-	822
	2,380	3,343

10. CREDITORS Amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	-	3,026

11. RESERVES

	2025 £	2024 £
Surplus for the financial year	403	2,753
At the end of the year	403	2,753

12. FUNDS

12.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 April 2023	-	-
Movement during the financial year	36,786	36,786
At 31 March 2024	-	-
Movement during the financial year	37,189	37,189
At 31 March 2025	37,189	37,189

STOKE HAMMOND COMMUNITY ASSOCIATION NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

12.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Income	Expenditure	Transfers between funds	Balance 31 March 2025
	£	£	£	£
Unrestricted funds				
Unrestricted General	27,708	27,305	36,786	37,189
Total funds	27,708	27,305	36,786	37,189

12.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Total
	£	£	£
Unrestricted general funds	9,381	27,808	37,189
	9,381	27,808	37,189

13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

STOKE HAMMOND COMMUNITY ASSOCIATION

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

STOKE HAMMOND COMMUNITY ASSOCIATION

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS OPERATING STATEMENT

for the financial year ended 31 March 2025

	Schedule	2025 £	2024 £
Income		27,525	25,179
Cost of generating funds	1	(12,798)	(11,407)
Gross surplus		14,727	13,772
Charitable activities and other expenses	2	(14,507)	(11,219)
		220	2,553
Miscellaneous income	3	183	200
Net surplus		403	2,753

STOKE HAMMOND COMMUNITY ASSOCIATION

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS SCHEDULE 1 : COST OF GENERATING FUNDS

for the financial year ended 31 March 2025

	2025 £	2024 £
Cost of Generating Funds		
Wages and salaries	760	1,090
Depreciation	6,046	4,616
Light, heat and power	3,624	3,974
Rates	1,381	919
Insurance	987	808
	<u>12,798</u>	<u>11,407</u>

STOKE HAMMOND COMMUNITY ASSOCIATION

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES

for the financial year ended 31 March 2025

	2025 £	2024 £
Expenses		
Staff training	158	-
Cleaning	4,468	2,646
Repairs and maintenance	6,427	5,261
Printing, postage and stationery	4	16
Computer costs	465	252
Legal and professional	240	467
Accountancy	284	76
General expenses	2,232	2,162
Subscriptions	229	339
	<u>14,507</u>	<u>11,219</u>

STOKE HAMMOND COMMUNITY ASSOCIATION

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS SCHEDULE 3 : MISCELLANEOUS INCOME

for the financial year ended 31 March 2025

	2025 £	2024 £
Miscellaneous Income		
Other Interest	-	200
Income from unlisted investments	183	-
	<hr/> 183 <hr/>	<hr/> 200 <hr/>

