

LONG ASHTON COMMUNITY ASSOCIATION

England & Wales · Charity number 304575

Details

Other names LONG ASHTON COMMUNITY CENTRE, LACA

Status Registered

Legal form Trust

Registered 1962-07-19

Register [View on the Charity Commission register](#)

Contact

Address Long Ashton Community Centre
Keedwell Hill
Long Ashton
Bristol
BS41 9DP

Phone 01275393570

Email centremanager@lacc.info

Website www.lacc.info

Activities

Objects: (A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF LONG ASHTON CIVIL PARISH WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL 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. (B) TO MAINTAIN AND MANAGE THE COMMUNITY CENTRE. (FOR FURTHER DETAILS SEE CLAUSE 2 OF CONSTITUTION).

Activities: To manage and maintain the Long Ashton Community Centre and Recreation Ground, on behalf of the Parish Council, for the benefit of the inhabitants of Long Ashton.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** LONG ASHTON CIVIL PARISH
- North Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£217,524	£189,403	-	-
2024-03-31	£200,288	£165,596	-	-
2023-03-31	£153,605	£143,397	-	-
2022-03-31	£128,130	£182,049	-	-
2021-03-31	£128,130	£182,049	-	-

Trustees

Name	Role	Appointed
Andrew Crabb		2025-10-15
Christopher Davis		2022-04-04
Hazel Mallett		2023-12-05
Jenny Alice brown		2024-09-10
Neeltje Davis		2023-09-05
SARAH LEONG		2022-03-28

LONG ASHTON COMMUNITY ASSOCIATION

England & Wales - Charity number 304575

Accounts

**LONG ASHTON COMMUNITY ASSOCIATION
REPORT & FINANCIAL STATEMENTS
31 MARCH 2025**

Charity Number: 304575

LONG ASHTON COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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LONG ASHTON COMMUNITY ASSOCIATION

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2025

Registered charity number

304575

Principal office

The Community Centre
Keedwell Hill
Long Ashton
Bristol, BS41 9DP

Trustees

Mr C Davis – Chair
Miss C Murphy (resigned 31/03/2025)
Mr T Kindred (resigned 30/11/2024)
Mrs S Leong
Mrs N Davis
Ms H Mallet
Mrs J Brown (appointed 10/09/2024)
Mr A Crabb (appointed 15/10/2025)

Key management

Mrs S Smith – Centre Manager

Independent examiner

Joshua Kingston, BSC., FCA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton BS48 1UR

Bank services

Santander
Bootle
Merseyside
L30 4GB

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2025

Report of the Trustees for the year ended 31 March 2025

The Trustees have pleasure in presenting their report and financial statements of the Charity for the year ended 31 March 2025. The Trustees have adopted the provisions of the Charities Act 2011, the trust deed and the Statement of Recommended Practice (SORP) for Charities (FRS 102).

OBJECTIVES AND ACTIVITIES

Objectives

The objectives of the Charity, as stated in the constitution document are:

- a) to promote the benefit of the inhabitants of Long Ashton Civil Parish without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local 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;
- b) to maintain and manage the Community Centre whether alone or in co-operation with any local authority, person or body.

Activities

The Charity achieves its charitable objectives through the maintenance and management of the Community Centre.

The facilities include the Village Hall (with stage and large kitchen), Keeds Hall (sports hall), Jubilee Pavilion, smaller meeting rooms, Bowling Green, Tennis/Pickleball Courts, sports pitch and children's play area. The Centre is licensed for running a bar.

The facilities continue to be used by 45 groups, classes, individuals and local businesses. These include art classes, several pre-school groups, exercise classes, local history, martial arts groups, local sports clubs and the Parish Council. In addition the facilities are booked on a regular basis for cultural celebrations, an annual flower show, LA Cinema, monthly lunch and LACA's own fundraising events. Sadly the monthly village market has closed as the organisers found that footfall was decreasing and so fewer stall holders were committing.

The award of a charitable grant funded the installation of a 4K projector and electrically operated screen in the Village Hall which makes the space more suitable for community and private events. The audio-visual installation is complete and has been greatly welcomed.

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Rental income during the year has continued to increase past pre-pandemic levels as use of the Centre has increased and fees have been reviewed. The Centre has a core group of regular users groups including a Montessori home tutoring group for younger children which now meets three days a week during term time in the Community Centre.

Building and equipment improvement

Internally, the Jubilee Pavilion kitchen has been refurbished and a projector has been fitted in the main room which is connected to the audio system. This makes it suitable for smaller meetings of Community groups.

Externally, the Parish Council has provided Community Infrastructure Levy (CIL) funds for renewal of some playground equipment which has reached the end of its life. The Trustees offered to make a site available on the Community Centre site for a skatepark or pumptrack. Following the successful application for a lawful development certificate by the Parish Council, it decided in July 2025 to site one there subject to its working group raising funds. While this would be a Parish Council project the Community Association will maintain an involvement particularly when it involves the planning and execution of building works.

The Community Association was approached by InPost, a company which is installing self service parcel lockers across the country, to ask if they could install one at the Community Centre. The Trustees agreed as they saw it as offering a service to the Community. The charity receives a payment from InPost for providing the space. Usage has been very heavy and the project can be judged to have been a success, helped by it being the only one in Long Ashton at present.

Further drainage repairs were carried out during the year to alleviate the surface water problems which were caused by the heavy rain in the winter of 2023/24. While last winter was drier, climate trends suggest that the risk of heavy rain will increase.

The CCTV system has been upgraded with new storage, monitoring and control. New signs are being progressively fitted across the site to improve clarity, update content and provide a uniform appearance. The Community's reaction has been positive.

Events and publicity

Annual events such as the Beer and Cider Festival and Quiz Night continue to be successful in raising funds for the Community Centre. Other annual events are in the pipeline and the Community Centre is looking forward to having a year-round schedule of fundraising events. The Long Ashton Adventure Film festival which was run for the first time was a sellout.

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2025

In 2023/24 the Community Centre opened as a "Warm Lounge" once a week as part of the North Somerset campaign. Grant funding was provided to support this initiative. Funding has not been repeated for the winter of 2025/26, though it has been continued using residual funds from previous years.

The Open Day for other Community groups to exhibit for free at the Centre was heavily booked again. It has proved to be beneficial for everyone and is planned to be a regular event in the calendar.

A shortage of meeting rooms means that many enquiries for space to hold a small meeting have to be turned away.

The website was refreshed and will be maintained and improved on an ongoing basis.

FINANCIAL REVIEW

The total income for the year is £217,524 compared to £200,288 in the prior year. Total expenditure for the year is £189,403 compared to £165,596 in the prior year. This results in a net surplus of £28,121 (2024: £34,692) leaving total unrestricted funds as at the year-end of £65,221 (2024: £38,062) and restricted funds of £24,215 (2024: 23,253).

The trustees' plan to emphasise increasing income over the year resulted in increased income of £17,236.

Reserves Policy

The Trustees have reviewed the reserves of the charity. Their policy is to hold enough unrestricted general funds to meet between six and twelve months of normal expenditure for managing the Community Centre. This equates to £66,400 - £132,800. The Trustees feel that this amount would enable the charity to continue to operate in the event of a significant drop in funding, or closure of part of the facilities. It would obviously be necessary, however, to consider how the funding would be replaced.

In the financial year ending 31st March 2025, the free reserves held (excluding those allocated to designated funds) stood at £41,226 (2024: £32,542). The trustees acknowledge that this figure is below the policy amount and are looking to raise funds to increase reserves in future periods.

Principal funding sources

Our main source of income is from hiring out the Community Centre to users. This is supplemented by grants from the Parish Council to help with maintenance, and any fundraising events. From time to time we receive other donations and grants, and every opportunity is taken to apply for grants for which the Association may be eligible.

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2025

Looking forward

The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

- The charity holds reserves as detailed above;
- Steps have been taken to reduce expenditure and increase income;
- Income from bookings is increasing; and
- The Parish Council has confirmed sufficient grants to enable continued maintenance.

The Parish Council has maintained its commitment to support the charity through a grant-in-aid contribution for maintenance of the Community Centre. Together with the increasing income, the trustees consider it appropriate to adopt the going concern basis of preparation of the accounts, as detailed in note 1 to the financial statements.

Issues & Risks

- LACA is reliant on a small number of employees and volunteers to support day to day operations and management, and the Trustees who volunteer.
- The recruitment of voluntary Trustees has improved but there remains heavy reliance on those existing Trustees. Once the legal form has been changed, the Trustees will use this as an opportunity to encourage more members of the community to become Trustees.
- In light of cost increases, LACA reviews expenses and outgoings. However, continuing increased costs will have an effect on operations as it is sometimes difficult to pass on these costs to user groups.
- The cost of maintaining the buildings, facilities, sports and playgrounds is currently supported by funding from the Parish Council, but additional funding will need to be sourced / required to meet the estimated costs as outlined in the capital and maintenance plan for the period 2018-2026.
- LACA is managing the area known as Peel Park on behalf of the Parish Council on a basis of benign informality. It has taken a further year for the developer to transfer title to the Parish Council in line with its s106 obligations of 2006. As we are advised that this process is almost complete, the arrangement will be reviewed with the Parish Council. A more formal agreement is likely to be implemented.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

Cathy Murphy and Timo Kindred felt that with other family, work and volunteering commitments, it was time for them to resign as trustees. Both had been instrumental in helping the Community Centre to recover from the effects of the Covid pandemic since they joined in 2022. The Community owes them both a huge vote of thanks in appreciation of their contribution to the recovery of the Community Association and its subsequent development.

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2025

The Charity welcomes Jenny Brown and Andrew Crabb as trustees. Jenny Brown's experience as a former trustee of another community charity, and Andrew Crabb's as the former joint owner of the Long Ashton Post Office with his retail and marketing experience will be particularly helpful as the Association seeks to fulfil its role within the community.

Background & Governing Document

The organisation is an Unincorporated Association, registered as a charity on 19 July 1962 (amended 8 May 1984), Registered Charity No 304575.

The Association is governed by its trust deed dated 25 June 1945 and constitution as amended 20 May 1965, amended 1 June 1999, amended 18 June 2009.

Recruitment and appointment

Five trustees are appointed by Long Ashton Parish Council as members of the Management Committee. The Trustees have powers under the constitution to appoint up to a further three trustees. Hazel Mallett and Nelly Davis were appointed using these powers and confirmed by the Parish Council. Jenny Brown and Andrew Crabb were appointed by the Trustees. The constitution states that trustees must be resident in the Civil Parish of Long Ashton.

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2025

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 sufficient accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. 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.

Declaration

I declare, in my capacity of Charity Trustee, that the current Trustees have approved the report above and have authorised me to sign it on their behalf.

Christopher Davis

Signature

Full Name: Christopher Davis

Position: Chair

Date: 25 November 2025

LONG ASHTON COMMUNITY ASSOCIATION
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 MARCH 2025

Independent examiner's report to the trustees of Long Ashton Community Association

I report to the trustees on my examination of the accounts of Long Ashton Community Association (the Charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.

Joshua Kingston

Josh Kingston BSc., FCA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: .25 November 2025

LONG ASHTON COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income and from:					
Donations and grants	2	702	63,470	64,172	58,700
Charitable activities	3	124,936	11,470	136,406	119,141
Other trading activities		15,035	1,691	16,726	22,326
Investments		200	20	220	121
Total income		<u>140,873</u>	<u>76,651</u>	<u>217,524</u>	<u>200,288</u>
Expenditure on:					
Raising funds		-	-	-	96
Charitable activities	4	132,864	56,539	189,403	165,500
Total expenditure		<u>132,864</u>	<u>56,539</u>	<u>189,403</u>	<u>165,596</u>
Net income/ (expenditure)	7	8,009	20,112	28,121	34,692
Transfers between funds	14	19,150	(19,150)	-	-
Net movement in funds		<u>27,159</u>	<u>962</u>	<u>28,121</u>	<u>34,692</u>
Total funds at start of period	14	38,062	23,253	61,315	26,623
Total funds at end of period	14	<u>65,221</u>	<u>24,215</u>	<u>89,436</u>	<u>61,315</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

See note 10 for fund- accounting comparative figures.
The notes on pages 11 to 19 form part of these financial statements.

LONG ASHTON COMMUNITY ASSOCIATION
BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	11	<u>18,475</u>	<u>-</u>
		18,475	-
Current assets			
Debtors	12	1,846	8,878
Cash at bank and in hand		<u>86,422</u>	<u>72,863</u>
		88,268	81,741
Liabilities			
Creditors : Amounts falling due within one year	13	<u>(17,307)</u>	<u>(20,426)</u>
Net current assets		70,961	61,315
Net assets		<u><u>89,436</u></u>	<u><u>61,315</u></u>
FUNDS			
Restricted funds	15	24,215	23,253
Unrestricted funds			
General funds	15	41,226	32,542
Designated funds	15	23,995	5,520
		<u>89,436</u>	<u>61,315</u>

These financial statements were approved by the Trustees on ...25 November 2025..... and are signed on their behalf by:

Christopher Davis

Christopher Davis
Chair

The notes on pages 11 to 19 form part of these financial statements.

LONG ASHTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: 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) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and 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 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Rental income is recognised in the month it falls due. Unpaid rent is accrued for in debtors and any rents received in advance are accounted for as deferred income.

Investment income is included on a receivable basis.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Raising funds

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

LONG ASHTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 Accounting policies (*continued*)

Charitable Activities

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

Allocation and apportionment costs

Certain expenditure is directly attributable to specific activities and this has been included in those cost categories. Other costs, which are attributable to more than one category, are apportioned across cost categories on the basis of an assessment of workload carried out from time to time.

Overhead support costs have been allocated between fundraising and publicity costs, fundraising trading and charitable activities. The apportionment has been allocated on the basis of usage and is analysed in note 5.

Pension costs and other post-retirement benefits

The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Tangible fixed assets

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £1,000 are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated ultimate residual value, over the useful life of that asset as follows:

- Plant and machinery - 25% straight line
- Fixtures and fittings - 25% straight line
- Office equipment - 25% straight line

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable of a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Creditors are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

1 Accounting policies (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects 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.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

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

2 Income from: Donations and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations	97	727	824
Parish council grants	-	46,243	46,243
Grants	605	16,500	17,105
	<u>702</u>	<u>63,470</u>	<u>64,172</u>

Of the total grants received in the year, £50,848 (2024: £56,276) related to government grants.

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations	216	2,208	2,424
Parish council grants	-	40,000	40,000
Grants	-	16,276	16,276
	<u>216</u>	<u>58,484</u>	<u>58,700</u>

3 Income from: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Rental income	122,182	663	122,845	112,723
Peel Park maintenance income	-	10,807	10,807	4,969
Storage income	562	-	562	983
Clothes bank	375	-	375	268
Other income	1,817	-	1,817	198
	<u>124,936</u>	<u>11,470</u>	<u>136,406</u>	<u>119,141</u>

Income from charitable activities in the prior year was unrestricted.

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

4 Expenditure on: Charitable activities

	Direct Costs £	Staff Costs (Note 8) £	Support Costs (Note 5) £	Total 2025 £
Community centre & recreation grounds	110,392	58,744	20,267	189,403
	<u>110,392</u>	<u>58,744</u>	<u>20,267</u>	<u>189,403</u>

Prior year comparatives

	Direct Costs £	Staff Costs (Note 8) £	Support Costs (Note 5) £	Total 2024 £
Community centre & recreation grounds	83,002	58,770	23,728	165,500
	<u>83,002</u>	<u>58,770</u>	<u>23,728</u>	<u>165,500</u>

5 Support costs

Support costs are allocated between raising funds and charitable activities on the basis of usage.

Support costs, included in note 4, are as follows:

	Total 2025 £	Total 2024 £
Memberships and subscriptions	286	312
Insurance	3,413	3,467
Printing, postage and stationery	2,050	332
Professional fees and accountancy fees	2,541	5,913
Bank and other charges	258	219
Other staff costs	4,332	4,376
Depreciation	1,679	1,540
IT Software & consumables	1,111	1,280
Other general expenses	2,079	4,039
Bad Debt	40	-
Governance costs (Note 6)	2,478	2,250
	<u>20,267</u>	<u>23,728</u>

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

6 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Independent examiner's fee				
- for independent examination services	1,116	-	1,116	1,014
- for other services	1,362	-	1,362	1,236
	<u>2,478</u>	<u>-</u>	<u>2,478</u>	<u>2,250</u>

Governance costs in the prior year were unrestricted.

7 Net income/(expenditure) for the year

This is stated after charging:

		2025 £	2024 £
Independent examiner's fee	- for independent examination services	1,116	1,014
	- for other services	1,362	1,236
Trustee expenses		-	48
Depreciation		<u>1,679</u>	<u>1,540</u>

No trustees (2024: £48) were reimbursed during the year for expenses relating to travel.

8 Staff costs and numbers

The aggregate payroll costs were:

	2025 £	2024 £
Wages & salaries	57,927	58,068
Pension contributions	817	702
	<u>58,744</u>	<u>58,770</u>

No employee received emoluments of more than £60,000.

No Trustee received any remuneration during the year or in the prior year.

The average weekly number of employees during the year was 5 (2024: 5), calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer national insurance and employer pension were £20,054 (2024: £20,912).

9 Taxation

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

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

10 Statement of Financial Activities comparative figures

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income and from:			
Donations and grants	216	58,484	58,700
Charitable activities	119,141	-	119,141
Other trading activities	20,384	1,942	22,326
Investments	121	-	121
Total income	<u>139,862</u>	<u>60,426</u>	<u>200,288</u>
Expenditure on:			
Raising funds	96	-	96
Charitable activities	127,827	37,673	165,500
Total expenditure	<u>127,923</u>	<u>37,673</u>	<u>165,596</u>
Net income/ (expenditure)	11,939	22,753	34,692
Transfers between funds	-	-	-
Net movement in funds	<u>11,939</u>	<u>22,753</u>	<u>34,692</u>
Total funds at start of period	26,123	500	26,623
Total funds at end of period	<u>38,062</u>	<u>23,253</u>	<u>61,315</u>

11 Tangible fixed assets

	Plant and Machinery £	Fixtures and Fittings £	Computer Equipment £	Total £
Cost or valuation				
At 1 April 2024	1,938	10,419	-	12,357
Additions	-	-	20,154	20,154
At 31 March 2025	<u>1,938</u>	<u>10,419</u>	<u>20,154</u>	<u>32,511</u>
Depreciation				
At 1 April 2024	1,938	10,419	-	12,357
Charge for the year	-	-	1,679	1,679
At 31 March 2025	<u>1,938</u>	<u>10,419</u>	<u>1,679</u>	<u>14,036</u>
Net book value				
At 31 March 2025	<u>-</u>	<u>-</u>	<u>18,475</u>	<u>18,475</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

12 Debtors

	2025	2024
	£	£
Trade debtors	1,846	8,878
	<u>1,846</u>	<u>8,878</u>

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	4,295	3,176
Taxation and social security	2,137	2,204
Other creditors	6,171	4,570
Accruals and deferred income	4,704	10,476
	<u>17,307</u>	<u>20,426</u>

14 Movement in funds

	At 1 April				At 31 March
	2024	Income	Expenditure	Transfers	2025
	£	£	£	£	£
Restricted funds					
Parish council	19,398	45,658	45,388	-	19,668
Playground	2,208	2,683	344	-	4,547
Projector fundraising	1,647	17,503	-	(19,150)	-
Peel Park	-	10,807	10,807	-	-
	<u>23,253</u>	<u>76,651</u>	<u>56,539</u>	<u>(19,150)</u>	<u>24,215</u>
Unrestricted funds					
General funds	32,542	140,873	131,185	(1,004)	41,226
Designated funds					
Planned maintenance	2,428	-	-	-	2,428
Facilities and equipment renewal	3,092	-	-	-	3,092
Fixed assets fund	-	-	1,679	20,154	18,475
	<u>38,062</u>	<u>140,873</u>	<u>132,864</u>	<u>19,150</u>	<u>65,221</u>
Total funds	<u>61,315</u>	<u>217,524</u>	<u>189,403</u>	<u>-</u>	<u>89,436</u>

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

14 Movement in funds (continued)

Prior year comparatives	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Restricted funds					
REPF grant	-	15,776	15,776	-	-
Parish council	500	40,000	21,102	-	19,398
Playground	-	2,208	-	-	2,208
Projector fundraising	-	1,942	295	-	1,647
Warm lounge	-	500	500	-	-
	500	60,426	37,673	-	23,253
Unrestricted funds					
General funds	20,603	139,862	127,923	-	32,542
Designated funds					
Planned maintenance	2,428	-	-	-	2,428
Facilities and equipment renewal	3,092	-	-	-	3,092
	26,123	139,862	127,923	-	38,062
Total funds	26,623	200,288	165,596	-	61,315

Fund Descriptions

Parish Council

This fund represents income received from the Parish Council towards maintenance costs.

REPF Grant

Rural England Prosperity Fund to upgrade the main village hall facilities. This included upgrading the stage lighting to LED, upgrade the sound system and upgrade lighting around the site to LEDS.

Playground

LACA has started a process in consultation with residents related to a program to redevelop the playpark and as such has started fundraising.

Projector fundraising

Funding received has been used to purchase new high-definition projectors, a drop-down screen, and stereo equipment, enabling community cinema nights, film festivals, and other events.

The transfer of £19,150 represents the purchase of the capital items.

Warm lounge

This fund represents income received to provide a free and welcoming space for anyone who needs extra support to keep warm over winter.

Peel Park

Funds received from the Parish Council for the maintenance of Peel Park on their behalf.

Planned maintenance

This funds is designated for major repairs and renewals.

Facilities and equipment renewal

This fund is designated for purchasing replacement equipment and renewing existing facilities.

Fixed assets fund

This fund represents the net book value of the charity's fixed assets.

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

15 Analysis of net assets between funds

	Restricted Funds £	Unrestricted Designated Funds £	General Funds £	Total 2025 £
Tangible fixed assets	-	18,475	-	18,475
Other net assets	24,215	5,520	41,226	70,961
	<u>24,215</u>	<u>23,995</u>	<u>41,226</u>	<u>89,436</u>

Prior year comparatives

	Restricted Funds £	Unrestricted Designated Funds £	General Funds £	Total 2024 £
Tangible fixed assets	-	-	-	-
Other net assets	23,253	5,520	32,542	61,315
	<u>23,253</u>	<u>5,520</u>	<u>32,542</u>	<u>61,315</u>

16 Related party transactions


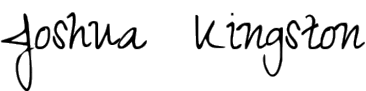
The charity received rental income amounting to £126 (2024: £509) from two Trustees.

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

Document Details

Title	Long Ashton Community Association Financial Statements YE31 March 2025
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LONG ASHTON COMMUNITY ASSOCIATION

England & Wales - Charity number 304575

Accounts

**LONG ASHTON COMMUNITY ASSOCIATION
REPORT & FINANCIAL STATEMENTS
31 MARCH 2024**

Charity Number: 304575

LONG ASHTON COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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LONG ASHTON COMMUNITY ASSOCIATION

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2024

Registered charity number

304575

Principal office

The Community Centre
Keedwell Hill
Long Ashton
Bristol, BS41 9DP

Trustees

Mr C Davis – Chair
Miss C Murphy
Mr T Kindred
Mrs S Leong
Mr D Andrews (resigned 08/02/2024)
Mrs K Bolton (resigned 02/09/2023)
Mrs N Davis (appointed 05/09/2023)
Ms H Mallet (appointed 05/12/2023)
Mrs J Brown (appointed 10/09/2024)

Key management

Mrs S Smith – Centre Manager

Independent examiner

Joshua Kingston, BSC., ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton BS48 1UR

Bank services

Santander
Bootle
Merseyside
L30 4GB

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

Report of the Trustees for the year ended 31 March 2024

The Trustees have pleasure in presenting their report and financial statements of the Charity for the year ended 31 March 2024. The Trustees have adopted the provisions of the Charities Act 2011, the trust deed and the Statement of Recommended Practice Charities SORP (FRS 102).

OBJECTIVES AND ACTIVITIES

Objectives

The objectives of the Charity, as stated in the constitution document are:

- a) to promote the benefit of the inhabitants of Long Ashton Civil Parish without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local 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;
- b) to maintain and manage the Community Centre whether alone or in co-operation with any local authority, person or body.

Activities

The Charity achieves its charitable objectives through the maintenance and management of the community centre.

The facilities include the Village Hall (with stage and large kitchen), Keeds Hall (sports hall), Jubilee Pavilion, smaller meeting rooms, Bowling Green, Tennis Courts, sports pitch and children's play area. The Centre is licensed for running a bar.

The facilities continue to be used by a number of groups, classes, individuals and local businesses. These include art classes, several pre-school groups, exercise classes, local history, martial arts groups, local sports clubs and the Parish Council. In addition, the facilities are booked on a regular basis for cultural celebrations, an annual flower show, LA Cinema, monthly village market, monthly lunch and LACA's own fundraising events.

The award of a prosperity grant in the current year funded the installation of a new speaker and adaptable lighting system in the Village Hall which would make the space more suitable for community and private events. The award of a further grant in September 2024 means that a new screen and laser projector can be installed to complete the audio-visual installation.

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE

Rental income during the year has continued to increase past pre-pandemic levels as use of the Centre has increased and fees have been reviewed. The Centre has a core group of regular users groups including a Montessori home tutoring group for younger children which now meets three days a week during term time in the Community Centre.

Annual events such as the Beer and Cider Festival and Quiz Night continue to be successful in raising funds for the Community Centre. Other annual events are in the pipeline and the Community Centre is looking forward to having a year-round schedule of fundraising events. The Long Ashton Adventure Film festival which was run for the first time was a sellout.

The Community Centre opened as a "Warm Lounge" as part of the North Somerset campaign. Grant funding of £500 was provided to support this initiative. This will be repeated in the winter of 2024/25. In view of recent revisions to the benefit system we expect the same level of use or more, particularly during cold periods.

Some of the smaller meeting rooms within the Community Centre were given an uplift to make the spaces more appealing for hire.

Three floors have been renovated or re-laid to deal with wear and tear, and in one case to remove a trip hazard. A new site-wide WiFi system including its installation was given to the Community Centre which removes the need to manually change networks as users move within and between buildings.

The decision by the Parochial Church Council to relinquish responsibility for Church House in Long Ashton meant that two long term users needed new premises from which to operate. The Association was able to accommodate them within the Community Centre with some re-purposing and re-allocation of spaces. The extra income from these users has helped restore the Association's finances, and enabled it to hire spaces at reduced rates to other users who previously had free use of Church House, or where the Centre Managers consider it to be to the public benefit.

The Open Day for other Community groups to exhibit for free at the Centre was heavily booked again. It has proved to be beneficial for everyone and is planned to be a regular event in the calendar.

However, a shortage of meeting rooms means that many enquiries for space to hold a small meeting have to be turned away.

FINANCIAL REVIEW

The total income for the year is £200,288 compared to £153,605 in the prior year. Total expenditure for the year is £165,596 compared to £143,397 in the prior year. This results in a net surplus of £34,692 (2023: surplus of £10,208) leaving total unrestricted funds as at the year end of £38,062 (2023: £26,123) and restricted funds of £23,253 (2023: £500).

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

The trustees' plan to emphasise increasing income over the year resulted in increased income of £43,683.

Reserves Policy

The Trustees have reviewed the reserves of the charity. Their policy is to hold enough unrestricted funds to meet at least three months of normal expenditure for managing the Community Centre. This equates to £30,000 - £35,000. The Trustees feel that this amount would enable the charity to continue to operate in the event of a significant drop in funding, or closure of part of the facilities. It would obviously be necessary, however, to consider how the funding would be replaced.

In the financial year ending 31st March 2024, the free reserves held (excluding those allocated to designated funds) stood at £32,542 (2023: £19,063).

Designated surplus funds have been ringfenced to provide for the long term maintenance requirements of the Community Centre to ensure there are sufficient funds available for any major building repairs.

Additionally, separate restricted funds have been set aside for specific projects relating to the Community Centre such as the Village Hall upgrade and redevelopment of the playpark.

Principal funding sources

Our main source of income is from hiring out the Community Centre to users. This is supplemented by grants from the Parish Council, and any fundraising events. From time to time we receive other donations and grants, and every opportunity is taken to apply for grants for which the Association may be eligible.

Looking forward

The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

- The charity holds reserves as detailed in reserve policy above;
- Steps have been taken to reduce expenditure and increase income;
- Income from bookings is increasing; and
- The Parish Council has confirmed sufficient grants to enable continued operations and maintenance.

The Parish Council has maintained its commitment to support the charity through a grant-in-aid contribution for maintenance of the Community Centre. Together with the increasing income, the trustees consider it appropriate to adopt the going concern basis of preparation of the accounts, as detailed in note 1 to the financial statements.

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

Changing the legal form of the organisation

The Management Committee are intending to change the legal form of the community centre organisation, to become a Charitable Incorporated Organisation (CIO). CIO status will allow the community centre to have its own legal personality separate from the Trustees, similar to a limited company. The Community Centre will continue to be a registered charity and to operate under charity law. An application was submitted in January 2023, but closed by the Charity Commission due to time taken to investigate the complications to the process caused by the charity's land and buildings. It is planned to resubmit the application by 31 March 2025.

Issues & Risks

- LACA is reliant on a small number of employees and volunteers to support day to day operations and management, and the trustees who volunteer.
- The recruitment of voluntary Trustees has improved but there remains heavy reliance on those existing Trustees. Once the legal form has been changed, the Trustees will use this as an opportunity to encourage more members of the community to become Trustees.
- In light of cost increases, LACA reviews expenses and outgoings. However, continuing increased costs will have an effect on operations as it is sometimes difficult to pass on these costs to user groups.
- The cost of maintaining the buildings, facilities, sports and playgrounds is currently supported by funding from the Parish Council, but additional funding will need to be sourced / required to meet the estimated costs as outlined in the capital and maintenance plan for the period 2018-2026.
- LACA is managing the area known as Peel Park on behalf of the Parish Council. This arrangement is now being reviewed with the Parish Council as we are advised that Taylor Wimpey is close to transferring title to the Parish Council.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Background & Governing Document

The organisation is an Unincorporated Association, registered as a charity on 19 July 1962 (amended 8 May 1984), Registered Charity No 304575.

The Association is governed by its trust deed dated 25 June 1945 and constitution as amended 20 May 1965, amended 1 June 1999, amended 18 June 2009.

Recruitment and appointment

Five trustees are appointed by Long Ashton Parish Council as members of the Management Committee, who must be resident in the Civil Parish of Long Ashton. The Trustees have powers under the constitution to appoint up to a further three trustees, and Hazel Mallett, Nelly Davis and Jenny Brown were appointed using these powers. Following the resignation of David Andrews, Hazel Mallett was re-appointed by the Parish Council.

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 sufficient accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. 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.

Declaration

I declare, in my capacity of Charity Trustee, that the current Trustees have approved the report above and have authorised me to sign it on their behalf.

Signature *Christopher Davis*

Full Name: Christopher Davis

Position: Chair

Date: 22 October 2024

LONG ASHTON COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2024

Independent examiner's report to the trustees of Long Ashton Community Association

I report to the trustees on my examination of the accounts of Long Ashton Community Association (the Charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.

Joshua Kingston

Josh Kingston BSc., ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: ...22 October 2024.....

LONG ASHTON COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income and from:					
Donations and grants	2	216	58,484	58,700	56,195
Charitable activities	3	118,943	-	118,943	79,134
Other trading activities		19,022	1,942	20,964	8,282
Investments		121	-	121	35
Other income		1,560	-	1,560	9,959
Total income		<u>139,862</u>	<u>60,426</u>	<u>200,288</u>	<u>153,605</u>
Expenditure on:					
Raising funds		96	-	96	560
Charitable activities	4	127,827	37,673	165,500	142,837
Total expenditure		<u>127,923</u>	<u>37,673</u>	<u>165,596</u>	<u>143,397</u>
Net income/ (expenditure) and net movement in funds	7	11,939	22,753	34,692	10,208
Total funds at 1 April 2023	14	26,123	500	26,623	16,415
Total funds at 31 March 2024	14	<u>38,062</u>	<u>23,253</u>	<u>61,315</u>	<u>26,623</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

See note 10 for fund- accounting comparative figures.
The notes on pages 10 to 18 form part of these financial statements.

LONG ASHTON COMMUNITY ASSOCIATION
BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	11	-	1,540
		-	1,540
Current assets			
Debtors	12	8,878	3,268
Cash at bank and in hand		72,863	35,856
		81,741	39,124
Liabilities			
Creditors : Amounts falling due within one year	13	(20,426)	(14,041)
Net current assets		61,315	25,083
Net assets		<u>61,315</u>	<u>26,623</u>
FUNDS			
Restricted funds	15	23,253	500
Unrestricted funds			
General funds	15	32,542	20,603
Designated funds	15	5,520	5,520
		<u>61,315</u>	<u>26,623</u>

These financial statements were approved by the Trustees on22.October.2024..... and are signed on their behalf by:

Christopher Davis

Christopher Davis
Chair

The notes on pages 10 to 18 form part of these financial statements.

LONG ASHTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: 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) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and 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 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Rental income is recognised in the month it falls due. Unpaid rent is accrued for in debtors and any rents received in advance are accounted for as deferred income.

Investment income is included on a receivable basis.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Raising funds

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

LONG ASHTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1 Accounting policies (*continued*)

Charitable Activities

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

Allocation and apportionment costs

Certain expenditure is directly attributable to specific activities and this has been included in those cost categories. Other costs, which are attributable to more than one category, are apportioned across cost categories on the basis of an assessment of workload carried out from time to time.

Overhead support costs have been allocated between fundraising and publicity costs, fundraising trading and charitable activities. The apportionment has been allocated on the basis of usage and is analysed in note 5.

Pension costs and other post-retirement benefits

The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Tangible fixed assets

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £1,000 are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated ultimate residual value, over the useful life of that asset as follows:

- Plant and machinery - 25% straight line
- Fixtures and fittings - 25% straight line
- Office equipment - 25% straight line

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable of a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Creditors are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

1 Accounting policies (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects 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.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

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

2 Income from: Donations and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations	216	2,208	2,424	1,401
Parish council grants	-	40,000	40,000	53,269
Government grants	-	16,276	16,276	1,525
	<u>216</u>	<u>58,484</u>	<u>58,700</u>	<u>56,195</u>

Income from donations and grants included £500 of restricted grants from the Parish Council

3 Income from: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Rental income	117,692	-	117,692	75,918
Storage income	983	-	983	322
Clothes bank	268	-	268	271
Feed in Tariff	-	-	-	2,623
	<u>118,943</u>	<u>-</u>	<u>118,943</u>	<u>79,134</u>

Income from charitable activities in the prior year was unrestricted.

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

4 Expenditure on: Charitable activities

	Direct Costs £	Staff Costs (Note 8) £	Support Costs (Note 5) £	Total 2024 £
Community centre & recreation grounds	83,002	58,770	23,728	165,500
	<u>83,002</u>	<u>58,770</u>	<u>23,728</u>	<u>165,500</u>
Prior year comparatives				
	Direct Costs £	Staff Costs (Note 8) £	Support Costs (Note 5) £	Total 2023 £
Community centre & recreation grounds	74,298	41,600	26,939	142,837
	<u>74,298</u>	<u>41,600</u>	<u>26,939</u>	<u>142,837</u>

5 Support costs

Support costs are allocated between raising funds and charitable activities on the basis of usage.

Support costs, included in note 4, are as follows:

	Total 2024 £	Total 2023 £
Memberships and subscriptions	312	484
Insurance	3,467	3,922
Printing, postage and stationery	332	1,109
Professional fees and accountancy fees	5,913	6,122
Bank and other charges	219	240
Other staff costs	4,376	5,962
Depreciation	1,540	3,090
IT Software & consumables	1,280	1,153
Other general expenses	4,039	2,277
Governance costs (Note 6)	2,250	2,580
	<u>23,728</u>	<u>26,939</u>

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

6 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Independent examiner's fee				
- for independent examination services	1,014	-	1,014	960
- for other services	1,236	-	1,236	1,140
- prior year over/(under) accrual	-	-	-	480
	<u>2,250</u>	<u>-</u>	<u>2,250</u>	<u>2,580</u>

Governance costs in the prior year were unrestricted.

7 Net income/(expenditure) for the year

This is stated after charging:

		2024 £	2023 £
Independent examiner's fee	- for independent examination services	1,014	960
	- for other services	1,236	1,140
	- prior year over/(under) accrual	-	480
Trustee expenses		48	-
Depreciation		<u>1,540</u>	<u>3,090</u>

One trustee (2023: Nil) was reimbursed during the year for expenses relating to travel.

8 Staff costs and numbers

The aggregate payroll costs were:

	2024 £	2023 £
Wages & salaries	58,068	41,507
Pension contributions	702	93
	<u>58,770</u>	<u>41,600</u>

No employee received emoluments of more than £60,000.

No Trustee received any remuneration during the year or in the prior year.

The average weekly number of employees during the year was 5 (2023: 6), calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer national insurance and employer pension were £20,912 (2023: £19,440).

9 Taxation

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

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

10 Statement of Financial Activities comparative figures

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income and from:			
Donations and grants	55,695	500	56,195
Charitable activities	79,134	-	79,134
Other trading activities	8,282	-	8,282
Investments	35	-	35
Other income	9,959	-	9,959
Total income	<u>153,105</u>	<u>500</u>	<u>153,605</u>
Expenditure on:			
Raising funds	560	-	560
Charitable activities	142,837	-	142,837
Total expenditure	<u>143,397</u>	<u>-</u>	<u>143,397</u>
Net income/ (expenditure)	9,708	500	10,208
Transfers between funds	-	-	-
Net movement in funds	<u>9,708</u>	<u>500</u>	<u>10,208</u>
Total funds at 1 April 2022	16,415	-	16,415
Total funds at 31 March 2023	<u>26,123</u>	<u>500</u>	<u>26,623</u>

11 Tangible fixed assets

	Plant and Machinery £	Fixtures and Fittings £	Total £
Cost or valuation			
At 1 April 2023 and 31 March 2024	<u>1,938</u>	<u>10,419</u>	<u>12,357</u>
Depreciation			
At 1 April 2023	1,643	9,174	10,817
Charge for the year	295	1,245	1,540
At 31 March 2024	<u>1,938</u>	<u>10,419</u>	<u>12,357</u>
Net book value			
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u>295</u>	<u>1,245</u>	<u>1,540</u>

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

12 Debtors

	2024	2023
	£	£
Trade debtors	8,878	3,268
	<u>8,878</u>	<u>3,268</u>

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	3,176	6,097
Taxation and social security	2,204	1,546
Other creditors	4,570	4,298
Accruals and deferred income	10,476	2,100
	<u>20,426</u>	<u>14,041</u>

14 Movement in funds

	At 1 April	Income	Expenditure	Transfers	At 31 March
	2023	£	£	£	2024
	£				£
Restricted funds					
REPF grant	-	15,776	15,776	-	-
Parish council	500	40,000	21,102	-	19,398
Playground	-	2,208	-	-	2,208
Projector fundraising	-	1,942	295	-	1,647
Warm lounge	-	500	500	-	-
	<u>500</u>	<u>60,426</u>	<u>37,673</u>	<u>-</u>	<u>23,253</u>
Unrestricted funds					
General funds	20,603	139,862	127,923	-	32,542
Designated funds					
Planned maintenance	2,428	-	-	-	2,428
Facilities and equipment renewal	3,092	-	-	-	3,092
	<u>26,123</u>	<u>139,862</u>	<u>127,923</u>	<u>-</u>	<u>38,062</u>
Total funds	<u>26,623</u>	<u>200,288</u>	<u>165,596</u>	<u>-</u>	<u>61,315</u>

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

14 Movement in funds (continued)

Prior year comparatives	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Restricted funds					
Parish council	-	500	-	-	500
	<u>-</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>500</u>
Unrestricted funds					
General funds	10,895	153,105	143,397	-	20,603
Designated funds					
Planned maintenance	2,428	-	-	-	2,428
Facilities and equipment renewal	3,092	-	-	-	3,092
	<u>16,415</u>	<u>153,105</u>	<u>143,397</u>	<u>-</u>	<u>26,123</u>
Total funds	<u>16,415</u>	<u>153,605</u>	<u>143,397</u>	<u>-</u>	<u>26,623</u>

Fund Descriptions

Parish Council

This fund represents income received from the Parish Council towards maintenance costs.

REPF Grant

Rural England Prosperity Fund to upgrade the main village hall facilities. This included upgrading the stage lighting to LED, upgrade the sound system and upgrade lighting around the site to LEDS.

Playground

LACA has started a process in consultation with residents related to a program to redevelop the playpark and as such has started fundraising.

Projector fundraising

Proceeds from ticket sales will be used to help fund a new high-definition projector and drop down screen in the Village Hall to be used for future community cinema nights, film festivals & events.

Warm lounge

This fund represents income received to provide a free and welcoming space for anyone who needs extra support to keep warm over winter.

Planned maintenance

This funds is designated for major repairs and renewals.

Facilities and equipment renewal

This fund is designated for purchasing replacement equipment and renewing existing facilities.

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

15 Analysis of net assets between funds

	Restricted Funds £	Unrestricted Designated Funds £	General Funds £	Total 2024 £
Tangible fixed assets	-	-	-	-
Other net assets	23,253	5,520	32,542	61,315
	<u>23,253</u>	<u>5,520</u>	<u>32,542</u>	<u>61,315</u>

Prior year comparatives

	Restricted Funds £	Unrestricted Designated Funds £	General Funds £	Total 2023 £
Tangible fixed assets	-	-	1,540	1,540
Other net assets	500	5,520	19,063	25,083
	<u>500</u>	<u>5,520</u>	<u>20,603</u>	<u>26,623</u>

16 Related party transactions

The charity received rental income amounting to £509 (2023: £Nil) from two Trustees.

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

LONG ASHTON COMMUNITY ASSOCIATION

England & Wales - Charity number 304575

Accounts

**LONG ASHTON COMMUNITY ASSOCIATION
REPORT & FINANCIAL STATEMENTS
31 MARCH 2023**

Charity Number: 304575

LONG ASHTON COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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LONG ASHTON COMMUNITY ASSOCIATION

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2023

Registered charity number

304575

Principal office

The Community Centre
Keedwell Hill
Long Ashton
Bristol, BS41 9DP

Trustees

Mr C Davis – Chair (appointed 04/04/2022)
Mrs K Bolton (appointed 04/04/2022, resigned 02/09/2023)
Miss C Murphy (appointed 04/04/2022)
Mr T Kindred
Mrs S Leong
Mr D Andrews
Mr J Ewen (appointed 04/04/2022, resigned 13/09/2022)
Mr J Ives (appointed 04/04/2022, resigned 17/09/2022)
Mrs N Davis (appointed 05/09/2023)
Ms H Mallet (appointed 21/11/2023)

Key management

Mrs S Smith – Centre Manager

Independent examiner

Joshua Kingston, BSC., ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton BS48 1UR

Bank services

Santander
Bootle
Merseyside
L30 4GB

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

Report of the Trustees for the year ended 31 March 2023

The Trustees have pleasure in presenting their report and financial statements of the Charity for the year ended 31 March 2023. The Trustees have adopted the provisions of the Charities Act 2011, the trust deed and the Statement of Recommended Practice Charities SORP (FRS 102).

OBJECTIVES AND ACTIVITIES

Objectives

The objectives of the Charity, as stated in the constitution document are:

- a) to promote the benefit of the inhabitants of Long Ashton Civil Parish without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local 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;
- b) to maintain and manage the Community Centre whether alone or in co-operation with any local authority, person or body.

Activities

The Charity achieves its charitable objectives through the maintenance and management of the community centre.

Our facilities include the Village Hall (with stage and large kitchen), Keeds Hall (sports hall), Jubilee Pavilion, smaller meeting rooms, Bowling Green, Tennis Courts, sports pitches and children's play area. The Centre is licensed for running a bar.

The facilities continue to be used by a number of groups, classes, individuals and local businesses. These include art classes, several pre-school groups, exercise classes, local history, martial arts groups, local sports clubs and the Parish Council. In addition the facilities are booked on a regular basis for cultural celebrations, an annual flower show, LA Cinema, monthly village market and LACA's own fundraising events.

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Rental income during the year increased back to pre-pandemic levels, albeit the overall income was slightly lower as the Community Centre does not currently operate a cafe which previously accounted for around 25% of income.

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

Annual events such as the Beer and Cider Festival and Quiz Night continue to be successful in raising funds for the Community Centre. Other annual events are in the pipeline and the Community Centre is looking forward to having a year-round schedule of fundraising events.

The Community Centre opened as a "Warm Lounge" as part of the North Somerset campaign. Grant funding of £1,525 was provided to support this initiative.

Some of the smaller meeting rooms within the Community Centre were given an uplift to make the spaces more appealing for hire.

During the year the canopy on the Jubilee Pavilion had to be repaired after a storm caused it to be blown down. All repairs were covered by the insurers.

FINANCIAL REVIEW

The total income for the year is £153,605 compared to £123,626 in the prior year. Total expenditure for the year is £143,397 compared to £153,316 in the prior year. This results in a net surplus of £10,208 (2022: deficit of £29,690) leaving total unrestricted funds as at the year end of £26,123 (2022: £16,415) and restricted funds of £500 (2022: Nil).

The trustees' plan to emphasise increasing income over the year resulted in increased income of £29,979.

Reserves Policy

The Trustees have reviewed the reserves of the charity. Their policy is to hold enough unrestricted or designated funds to meet at least three months of normal expenditure for managing the Community Centre. This equates to £30,000 - £35,000. The Trustees feel that this amount would enable the charity to continue to operate in the event of a significant drop in funding, or closure of part of the facilities. It would obviously be necessary, however, to consider how the funding would be replaced.

In the financial year ending 31st March 2023, the free reserves held (excluding those allocated to designated funds) stood at £19,063 (2022 – £6,265). The reserves at year end are not quite in line with the Trustees policy due to the fact that the Community Centre has only recently been able to resume building up reserves post-pandemic but the expectation is that the reserves will be back to policy level within the next financial year.

Principal funding sources

Our main source of income is from hiring out the Community Centre to users. This is supplemented by grants from the Parish Council, and any fundraising events. From time to time we receive other donations and grants, and every opportunity is taken to apply for grants for which the Association may be eligible.

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

Looking forward

The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

- The charity holds reserves as detailed in reserve policy above;
- Steps have been taken to reduce expenditure and increase income;
- Income from bookings is increasing; and
- The Parish Council has confirmed sufficient grants to enable continued operations and maintenance.

The Parish Council has maintained its commitment to support the charity as it seeks ways to increase its income principally through hiring out spaces and to fund maintenance of the Community Centre. Together with the increasing income, the trustees consider it appropriate to adopt the going concern basis of preparation of the accounts, as detailed in note 1 to the financial statements.

Changing the legal form of the organisation

The Management Committee are intending to change the legal form of the community centre organisation, to become a Charitable Incorporated Organisation (CIO). CIO status will allow the community centre to have its own legal personality separate from the Trustees, similar to a limited company. The Community Centre will continue to be a registered charity and to operate under charity law. An application was submitted in January 2023, but closed by the Charity Commission due to time taken to investigate the complications to the process caused by the charity's land and buildings.

Issues & Risks

- LACA is reliant on a small number of employees and volunteers to support day to day operations and management, and the trustees who volunteer.
- The recruitment of voluntary Trustees has improved but there remains heavy reliance on those existing Trustees. Once the legal form has been changed, the Trustees will use this as an opportunity to encourage more members of the community to become Trustees.
- In light of cost increases, LACA carried out an exercise to streamline all expenses and outgoings. However, continuing increased costs will have an effect on operations as it is difficult to pass on these costs to user groups. There has been some reliance this year on Parish Council grants to cover operational expenditure.
- The cost of maintaining the buildings, facilities, sports and playgrounds is currently supported by funding from the Parish Council, but additional funding will need to be sourced / required to meet the estimated costs as outlined in the capital and maintenance plan for the period 2018-2026.
- LACA is managing the area known as Peel Park on behalf of the Parish Council. This area is not yet included in the lease that has been in place between LACA and the Parish Council since 1999.

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Background & Governing Document

The organisation is an Unincorporated Association, registered as a charity on 19 July 1962 (amended 8 May 1984), Registered Charity No 304575.

The Association is governed by its constitution, dated 20 May 1965, amended 1 June 1999, amended 18 June 2009.

Recruitment and appointment

Trustees are appointed by Long Ashton Parish Council as members of the Management Committee, must be resident in the Civil Parish of Long Ashton.

Post year end event

The decision by the Parochial Church Council to relinquish responsibility for Church House in Long Ashton meant that two long term users needed new premises from which to operate. The Association was able to accommodate them within the Community Centre with some re-purposing and re-allocation of spaces. In addition a Montessori School for younger children now meets three days a week during term time in the Community Centre. The extra income from these users has helped restore the Association's finances, and enabled it to hire spaces at reduced rates to other users who previously had free use of Church House, or where the Centre Managers consider it to be to the public benefit.

In the last six months three floors have been renovated or re-laid to deal with wear and tear, and in one case to remove a trip hazard. A new site-wide WiFi system including its installation was given to the Community Centre which removes the need to manually change networks as users move within and between buildings. The award of a prosperity grant funded the installation of a new speaker and adaptable lighting system in the Village Hall which would make the space more suitable for community and private events.

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in [England & Wales/Scotland/Northern Ireland] requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 sufficient accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. 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.

Declaration

I declare, in my capacity of Charity Trustee, that the current Trustees have approved the report above and have authorised me to sign it on their behalf.

Christopher Davis

Signature

Full Name: Christopher Davis

Position: Chair

Date: 9th January 2024

LONG ASHTON COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2023

Independent examiner's report to the trustees of Long Ashton Community Association

I report to the trustees on my examination of the accounts of Long Ashton Community Association (the Charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.

Joshua Kingston

Josh Kingston BSc., ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 9th January 2024.....

LONG ASHTON COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and from:					
Donations and grants	2	55,695	500	56,195	49,249
Charitable activities	3	79,134	-	79,134	74,046
Other trading activities		8,282	-	8,282	-
Investments		35	-	35	1
Other income		9,959	-	9,959	330
Total income		153,105	500	153,605	123,626
Expenditure on:					
Raising funds		560	-	560	2,181
Charitable activities	4	142,837	-	142,837	151,135
Total expenditure		143,397	-	143,397	153,316
Net income/ (expenditure)	7	9,708	500	10,208	(29,690)
Transfers between funds	14	-	-	-	-
Net movement in funds		9,708	500	10,208	(29,690)
Total funds at 1 April 2022	14	16,415	-	16,415	46,105
Total funds at 31 March 2023	14	26,123	500	26,623	16,415

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

See note 10 for fund- accounting comparative figures.
The notes on pages 10 to 18 form part of these financial statements.

LONG ASHTON COMMUNITY ASSOCIATION
BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	11	<u>1,540</u>	<u>4,630</u>
		1,540	4,630
Current assets			
Debtors	12	3,268	5,546
Cash at bank and in hand		<u>35,856</u>	<u>13,598</u>
		39,124	19,144
Liabilities			
Creditors : Amounts falling due within one year	13	<u>(14,041)</u>	<u>(7,359)</u>
Net current assets		25,083	11,785
Net assets		<u><u>26,623</u></u>	<u><u>16,415</u></u>
FUNDS			
Unrestricted funds			
General funds	15	20,603	10,895
Designated funds	15	5,520	5,520
		<u>26,623</u>	<u>16,415</u>

These financial statements were approved by the Trustees on 9th January 2024 and are signed on their behalf by:

Christopher Davis

Christopher Davis
Chair

The notes on pages 10 to 18 form part of these financial statements.

LONG ASHTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and 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 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Investment income is included on a receivable basis.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Raising funds

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

LONG ASHTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1 Accounting policies (*continued*)

Charitable Activities

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

Allocation and apportionment costs

Certain expenditure is directly attributable to specific activities and this has been included in those cost categories. Other costs, which are attributable to more than one category, are apportioned across cost categories on the basis of an assessment of workload carried out from time to time.

Overhead support costs have been allocated between fundraising and publicity costs, fundraising trading and charitable activities. The apportionment has been allocated on the basis of usage and is analysed in note 5.

Pension costs and other post-retirement benefits

The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Tangible fixed assets

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £1,000 are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated ultimate residual value, over the useful life of that asset as follows:

- Plant and machinery - 25% straight line
- Fixtures and fittings - 25% straight line
- Office equipment - 25% straight line

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable of a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Creditors are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1 Accounting policies (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects 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.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

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

2 Income from: Donations and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations	901	500	1,401	2,177
Parish council grants	53,269	-	53,269	28,937
Government grants	1,525	-	1,525	18,135
	<u>55,695</u>	<u>500</u>	<u>56,195</u>	<u>49,249</u>

Income from donations and grants included 17,937 of restricted grants from the Parish Council

3 Income from: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Rental income	75,918	-	75,918	73,008
Storage income	322	-	322	547
Clothes bank	271	-	271	491
Feed in Tariff	2,623	-	2,623	-
	<u>79,134</u>	<u>-</u>	<u>79,134</u>	<u>74,046</u>

Income from charitable activities in the prior year was unrestricted.

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

4 Expenditure on: Charitable activities

	Direct Costs £	Staff Costs (Note 8) £	Support Costs (Note 5) £	Total 2023 £
Community centre & recreation grounds	74,298	41,600	26,939	142,837
	<u>74,298</u>	<u>41,600</u>	<u>26,939</u>	<u>142,837</u>

Prior year comparatives

	Direct Costs £	Staff Costs (Note 8) £	Support Costs (Note 5) £	Total 2022 £
Community centre & recreation grounds	78,209	45,920	26,346	150,475
Coffee shop	355	214	91	660
	<u>78,564</u>	<u>46,134</u>	<u>26,437</u>	<u>151,135</u>

5 Support costs

Support costs are allocated between raising funds and charitable activities on the basis of usage.

Support costs, included in note 4, are as follows:

	Total 2023 £	Total 2022 £
Memberships and subscriptions	484	436
Insurance	3,922	3,003
Printing, postage and stationery	1,109	1,208
Professional fees and accountancy fees	6,122	9,331
Bank and other charges	240	164
Other staff costs	5,962	2,800
Depreciation	3,090	4,708
IT Software & consumables	1,153	920
Other general expenses	2,277	2,487
Governance costs (Note 6)	2,580	1,380
	<u>26,939</u>	<u>26,437</u>

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

6 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Independent examiner's fee				
- for independent examination services	960	-	960	960
- for other services	1,140	-	1,140	960
- prior year over/(under) accrual	480	-	480	(540)
	<u>2,580</u>	<u>-</u>	<u>2,580</u>	<u>1,380</u>

Governance costs in the prior year were unrestricted.

7 Net income/(expenditure) for the year

This is stated after charging:

		2023 £	2022 £
Independent examiner's fee	- for independent examination services	960	960
	- for other services	1,140	960
	- prior year over/(under) accrual	480	(540)
Trustee expenses		-	89
Depreciation		<u>3,090</u>	<u>4,708</u>

No trustees (2022: one) were reimbursed during the year for expenses relating to travel, meeting and training cost.

8 Staff costs and numbers

The aggregate payroll costs were:

	2023 £	2022 £
Wages & salaries	41,507	45,933
Pension contributions	93	201
	<u>41,600</u>	<u>46,134</u>

No employee received emoluments of more than £60,000.

No Trustee received any remuneration during the year or in the prior year.

The average weekly number of employees during the year was 6 (2022: 6), calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer national insurance and employer pension were £19,440 (2022: £20,957).

9 Taxation

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

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

10 Statement of Financial Activities comparative figures

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Income and from:			
Donations and grants	31,312	17,937	49,249
Charitable activities	74,046	-	74,046
Investments	1	-	1
Other income	330	-	330
Total income	<u>105,689</u>	<u>17,937</u>	<u>123,626</u>
Expenditure on:			
Raising funds	2,181	-	2,181
Charitable activities	133,198	17,937	151,135
Total expenditure	<u>135,379</u>	<u>17,937</u>	<u>153,316</u>
Net income/ (expenditure)	(29,690)	-	(29,690)
Transfers between funds	-	-	-
Net movement in funds	<u>(29,690)</u>	<u>-</u>	<u>(29,690)</u>
Total funds at 1 April 2021	46,105	-	46,105
Total funds at 31 March 2022	<u>16,415</u>	<u>-</u>	<u>16,415</u>

11 Tangible fixed assets

	Plant and Machinery £	Fixtures and Fittings £	Total £
Cost or valuation			
At 1 April 2022 and 31 March 2023	<u>1,938</u>	<u>10,419</u>	<u>12,357</u>
Depreciation			
At 1 April 2022	1,158	6,569	7,727
Charge for the year	485	2,605	3,090
At 31 March 2023	<u>1,643</u>	<u>9,174</u>	<u>10,817</u>
Net book value			
At 31 March 2023	<u>295</u>	<u>1,245</u>	<u>1,540</u>
At 31 March 2022	<u>780</u>	<u>3,850</u>	<u>4,630</u>

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

12 Debtors

	2023	2022
	£	£
Trade debtors	3,268	5,546
	<u>3,268</u>	<u>5,546</u>

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	6,097	3,913
Taxation and social security	1,546	1,362
Other creditors	4,298	164
Accruals and deferred income	2,100	1,920
	<u>14,041</u>	<u>7,359</u>

14 Movement in funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Restricted funds					
Parish council	-	500	-	-	500
	<u>-</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>500</u>
Unrestricted funds					
General funds	10,895	153,105	143,397	-	20,603
Designated funds					
Planned maintenance	2,428	-	-	-	2,428
Facilities and equipment renewal	3,092	-	-	-	3,092
	<u>16,415</u>	<u>153,105</u>	<u>143,397</u>	<u>-</u>	<u>26,123</u>
Total funds	<u>16,415</u>	<u>153,605</u>	<u>143,397</u>	<u>-</u>	<u>26,623</u>

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

14 Movement in funds (continued)

Prior year comparatives	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted funds					
Parish council	-	17,937	17,937	-	-
	-	17,937	17,937	-	-
Unrestricted funds					
General funds	40,585	105,689	135,379	-	10,895
Designated funds					
Planned maintenance	2,428	-	-	-	2,428
Facilities and equipment renewal	3,092	-	-	-	3,092
	46,105	105,689	135,379	-	16,415
Total funds	46,105	123,626	153,316	-	16,415

Fund Descriptions

Parish Council

This funds represents income received from the Parish Council towards maintenance costs.

Planned maintenance

This funds is designated for major repairs and renewals.

Facilities and equipment renewal

This fund is designated for purchasing replacement equipment and renewing existing facilities.

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

15 Analysis of net assets between funds

	Restricted Funds £	Unrestricted Designated Funds £	General Funds £	Total 2023 £
Tangible fixed assets	-	-	1,540	1,540
Other net assets	500	5,520	19,063	25,083
	<u>500</u>	<u>5,520</u>	<u>20,603</u>	<u>26,623</u>

Prior year comparatives

	Unrestricted Designated Funds £	General Funds £	Total 2022 £
Tangible fixed assets	-	4,630	4,630
Other net assets	5,520	6,265	11,785
	<u>5,520</u>	<u>10,895</u>	<u>16,415</u>

16 Related party transactions

The charity received rental income amounting to £Nil (2022: £123) from two Trustees.

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

LONG ASHTON COMMUNITY ASSOCIATION

England & Wales - Charity number 304575

Accounts

**LONG ASHTON COMMUNITY ASSOCIATION
REPORT & FINANCIAL STATEMENTS
31 MARCH 2022**

Charity Number: 304575

LONG ASHTON COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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LONG ASHTON COMMUNITY ASSOCIATION

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2022

Registered charity number

304575

Principal office

The Community Centre
Keedwell Hill
Long Ashton
Bristol, BS41 9DP

Trustees

Mrs J Pullin – Chair (resigned 28/03/22)
Mr C Davis – Chair (appointed 04/04/2022)
Mrs K Bolton (appointed 04/04/2022)
Mrs C Murphy (appointed 04/04/2022)
Mr C Cave (resigned 28/03/22)
Mr D Williams - Treasurer (resigned 28/03/22)
Mrs H Moorcroft (resigned 30/11/21)
Mr N Moorcroft (resigned 30/11/21)
Mr T Kindred (appointed 28/03/22)
Mrs S Leong (appointed 28/03/22)
Mr D Andrews (appointed 28/03/22)
Mr J Ewen (appointed 04/04/2022, resigned 13/09/2022)
Mr J Ives (appointed 04/04/2022, resigned 17/09/2022)

Key management

Mrs S Tarsey – Centre Manager (resigned 8 March 2022)
Mrs S Smith – Centre Manager (appointed 1 October 2022)

Independent examiner

Joshua Kingston, BSC., ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton BS48 1UR

Bank services

Santander
Bootle
Merseyside
L30 4GB

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

Report of the Trustees for the year ended 31 March 2022

The Trustees have pleasure in presenting their report and financial statements of the Charity for the year ended 31 March 2022. The Trustees have adopted the provisions of the Charities Act 2011, the trust deed and the Statement of Recommended Practice Charities SORP (FRS 102).

OBJECTIVES AND ACTIVITIES

Objectives

The objectives of the Charity, as stated in the constitution document are:

- a) to promote the benefit of the inhabitants of Long Ashton Civil Parish without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local 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;

- b) to maintain and manage the Community Centre whether alone or in co-operation with any local authority, person or body.

Activities

The Charity achieves its charitable objectives through the maintenance and management of the community centre.

Our users' usual activities were still partially curtailed during the reporting period due to the continued impact of the pandemic. As restrictions eased, the Charity focused on reopening the Community Centre facilities to support the local community.

Our facilities include the Village Hall (with stage and large kitchen), Keeds Hall (sports hall), Jubilee Pavilion, smaller meeting rooms, Bowling Green, Tennis Courts, sports pitches and children's play area. The Centre is licensed for running a bar.

The facilities continue to be used by a number of groups, classes, individuals and local businesses. These include art classes, several pre-school groups, exercise classes, local history, martial arts groups, local sports clubs and the Parish Council. In addition the facilities are booked on a regular basis for cultural celebrations, an annual flower show, LA Cinema, monthly village market and LACA's own fundraising events.

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

ACHIEVEMENTS AND PERFORMANCE

As restrictions were lifted, the Community Centre was successfully reopened with enhanced cleaning procedures. Staff continued to wear face coverings when moving around the buildings and hand sanitiser was made available to help our users groups feel safe when returning to our facilities.

Additionally, all rooms were deep cleaned regularly using the Centre's fogging machine.

The Village Picnic was held to welcome the community back to the Centre post-Covid and to highlight that the facilities were open for business as usual.

Sadly, the LA Cafe was closed during the pandemic. Expressions of interest from the community were invited to re-open the Cafe ahead of identifying a longer term plan. No suitable proposals were put forward but it was identified that there was a clear demand from the community for the Cafe to reopen.

A community steering group (the Compass Group) was proposed for Community Centre users and other members of the local community to help identify what the future of the Community Centre might look like. It was intended that this group might work alongside the Management Committee. The new Trustees appointed in March & April 2022 are not aware of any proposals that emerged.

FINANCIAL REVIEW

The total income for the year is £123,626 compared to £128,130 in the prior year. Total expenditure for the year is £153,316 compared to £182,049 in the prior year. This results in a net deficit of £29,690 (2021: £53,919 deficit) leaving total unrestricted funds as at the year end of £16,415 (2021: £46,105).

While income reduced slightly in the year compared to the previous year (£4,504), expenditure fell even more (£28,733) leading to a reduced deficit (£29,690) . The plan is to continue this trend with emphasis on increasing income.

Reserves Policy

The Trustees have reviewed the reserves of the charity. Their policy is to hold enough unrestricted or designated funds to meet at least three months of normal expenditure for managing the Community Centre. This equates to £38,000 - £46,000. The Trustees feel that this amount would enable the charity to continue to operate in the event of a significant drop in funding, or closure of part of the facilities. It would obviously be necessary, however, to consider how the funding would be replaced.

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

As at 31st March 2022, the free reserves held (excluding those allocated to designated funds and tangible fixed assets) stood at £6,265 (2021 – £28,767). The reserves at the year end are not in line with the Trustees policy. The closure of the Community Centre up to July 2021 due to Government regulations and its slow re-opening as people regained confidence in mingling meant that income was diminished and the Charity survived on its reserves and support from the Long Ashton Parish Council. This has been a common experience for most village halls and community centres.

Principal funding sources

Our main source of income is from hiring out the community centre to users. This is supplemented by grants from the Parish Council and any fundraising events. Occasionally we receive other donations and grants.

The Charity's rental income has been very much reduced over the past two years as a result of the pandemic and we have been reliant on government grants and funding from the Parish Council.

We expect that our rental income will be back at pre-pandemic levels for 2022/23.

Looking forward

The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

- Steps have been taken to reduce expenditure and increase income; and
- The Parish Council has confirmed sufficient grants to enable continued operations.

The Parish Council has maintained its commitment to support the charity as it seeks ways to increase its income principally through hiring out spaces and to fund maintenance of the Community Centre. Together with the increasing income, the trustees consider it appropriate to adopt the going concern basis of preparation of the accounts, as detailed in note 1 to the financial statements.

Changing the legal form of the organisation

The Management Committee are intending to change the legal form of the community centre organisation, to become a Charitable Incorporated Organisation (CIO). CIO status will allow the community centre to have its own legal personality separate from the Trustees, similar to a limited company. The Community Centre will continue to be a registered charity and to operate under charity law. An application was submitted in January 2023.

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

Issues & Risks

- Coronavirus (COVID-19) and its subsequent restrictions continued to impact the operations of LACA during the reporting period.
- LACA is reliant on a small number of employees and volunteers to support day to day operations and management, and the trustees who volunteer.
- Towards the end of this reporting period the Community Centre Manager resigned, along with other members of staff and in light of reduced levels of income, no replacements were immediately sought. However at the time of writing this report, a new Centre Manager and a deputy manager have been appointed.
- A number of Trustees also resigned during the period, and the ability to recruit new voluntary Trustees proved challenging. This meant that the Charity was inquorate from 30 November 2021 until after the year end. Additional support and guidance was provided by members of the Parish Council during this period to guide the Charity through a challenging period of time.
- LACA continues to receive discretionary rate relief so £2,369 has been paid out this year. Utility costs continue to rise although we have tied ourselves in to a fixed three year rate to help with budgeting.
- The cost of maintaining the buildings, facilities, sports and playgrounds is currently supported by funding from the Parish Council, but additional funding will need to be sourced / required to meet the estimated costs as outlined in the capital and maintenance plan for the period 2018-2026.
- LACA is managing the area known as Peel Park on behalf of the Parish Council. This area is not yet included in the lease that has been in place between LACA and the Parish Council since 1999.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Background & Governing Document

The organisation is an Unincorporated Association, registered as a charity on 19 July 1962 (amended 8 May 1984), Registered Charity No 304575.

The Association is governed by its constitution, dated 20 May 1965 , amended 1 June 1999, amended 18 June 2009.

Recruitment and appointment

Trustees are appointed by Long Ashton Parish Council as members of the Management Committee, serve for a period of four years and must be resident in the Civil Parish of Long Ashton.

Post year end event

Mr C Davis, Mrs K Bolton, Ms C Murphy, Mr J Ives and Mr J Ewen were appointed as trustees on 4 April 2022, making the Charity quorate. Mr J Ives resigned on 17 September 2022 and Mr J Ewen on 13 September 2022.

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in [England & Wales/Scotland/Northern Ireland] requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 sufficient accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. 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.

Declaration

I declare, in my capacity of Charity Trustee, that the current Trustees have approved the report above and have authorised me to sign it on their behalf.

Signature *Chris Davis*

Full Name: Christopher Davis

Position: Chair

Date: 29 January 2023

LONG ASHTON COMMUNITY ASSOCIATION
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 MARCH 2022

Independent examiner's report to the trustees of Long Ashton Community Association

I report to the trustees on my examination of the accounts of Long Ashton Community Association (the Charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.

Joshua Kingston

Josh Kingston BSc., ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 29 January 2023

LONG ASHTON COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and from:					
Donations and grants	2	31,312	17,937	49,249	95,161
Charitable activities	3	74,046	-	74,046	32,437
Investments		1	-	1	195
Other income		330	-	330	337
Total income		<u>105,689</u>	<u>17,937</u>	<u>123,626</u>	<u>128,130</u>
Expenditure on:					
Raising funds		2,181	-	2,181	332
Charitable activities	4	133,198	17,937	151,135	181,717
Total expenditure		<u>135,379</u>	<u>17,937</u>	<u>153,316</u>	<u>182,049</u>
Net income/ (expenditure)	7	(29,690)	-	(29,690)	(53,919)
Transfers between funds	14	-	-	-	-
Net movement in funds		<u>(29,690)</u>	<u>-</u>	<u>(29,690)</u>	<u>(53,919)</u>
Total funds at 1 April 2021	14	46,105	-	46,105	100,024
Total funds at 31 March 2022	14	<u>16,415</u>	<u>-</u>	<u>16,415</u>	<u>46,105</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

See note 10 for fund- accounting comparative figures.
The notes on pages 10 to 18 form part of these financial statements.

LONG ASHTON COMMUNITY ASSOCIATION
BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	11	<u>4,630</u>	<u>11,818</u>
		4,630	11,818
Current assets			
Debtors	12	5,546	142
Cash at bank and in hand		<u>13,598</u>	<u>40,929</u>
		19,144	41,071
Liabilities			
Creditors : Amounts falling due within one year	13	<u>(7,359)</u>	<u>(6,784)</u>
Net current assets		11,785	34,287
Net assets		<u><u>16,415</u></u>	<u><u>46,105</u></u>
FUNDS			
Unrestricted funds			
General funds	15	10,895	40,585
Designated funds	15	5,520	5,520
		<u>16,415</u>	<u>46,105</u>

These financial statements were approved by the Trustees on 29 January 2023 and are signed on their behalf by:

Chris Davis

Christopher Davis
Chair

The notes on pages 10 to 18 form part of these financial statements.

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

1 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the historical cost convention (except for investments which have been included at fair value and in accordance with the Statement of Recommended Practice: 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) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and 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 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Investment income is included on a receivable basis.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Raising funds

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

Charitable Activities

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

Allocation and apportionment costs

Certain expenditure is directly attributable to specific activities and this has been included in those cost categories. Other costs, which are attributable to more than one category, are apportioned across cost categories on the basis of an assessment of workload carried out from time to time.

Overhead support costs have been allocated between fundraising and publicity costs, fundraising trading and charitable activities. The apportionment has been allocated on the basis of usage and is analysed in note 5.

Pension costs and other post-retirement benefits

The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Tangible fixed assets

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £1,000 are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated ultimate residual value, over the useful life of that asset as follows:

- Plant and machinery - 25% straight line
- Fixtures and fittings - 25% straight line
- Office equipment - 25% straight line

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable of a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Creditors are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects 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.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

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

2 Income from: Donations and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations	2,177	-	2,177	2,773
Parish council grants	11,000	17,937	28,937	33,765
Government grants	18,135	-	18,135	58,623
	<u>31,312</u>	<u>17,937</u>	<u>49,249</u>	<u>95,161</u>

Income from donations and grants in the prior year was unrestricted.

3 Income from: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Rental income	73,008	-	73,008	17,371
Storage income	547	-	547	-
Clothes bank	491	-	491	-
Coffee shop	-	-	-	13,726
Feed in Tariff	-	-	-	1,340
	<u>74,046</u>	<u>-</u>	<u>74,046</u>	<u>32,437</u>

Income from charitable activities in the prior year was unrestricted.

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

4 Expenditure on: Charitable activities

	Direct Costs £	Staff Costs (Note 8) £	Support Costs (Note 5) £	Total 2022 £
Community centre & recreation grounds	78,209	45,920	26,346	150,475
Coffee shop	355	214	91	660
	<u>78,564</u>	<u>46,134</u>	<u>26,437</u>	<u>151,135</u>
Prior year comparatives				
	Direct Costs £	Staff Costs (Note 8) £	Support Costs (Note 5) £	Total 2021 £
Community centre & recreation grounds	93,836	60,952	19,311	174,099
Coffee shop	4,240	2,533	845	7,618
	<u>98,076</u>	<u>63,485</u>	<u>20,156</u>	<u>181,717</u>

5 Support costs

Support costs are allocated between raising funds and charitable activities on the basis of usage.

Support costs, included in note 4, are as follows:

	Total 2022 £	Total 2021 £
Memberships and subscriptions	436	290
Insurance	3,003	2,806
Printing, postage and stationery	1,208	857
Professional fees	9,331	8,139
Bank and other charges	164	101
Other staff costs	2,800	99
Depreciation	4,708	4,708
IT Software & consumables	920	628
Other general expenses	2,487	1,388
Governance costs (Note 6)	1,380	1,140
	<u>26,437</u>	<u>20,156</u>

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

6 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Independent examiner's fee				
- for independent examination services	960	-	960	660
- for other services	960	-	960	480
- prior year over/(under) accrual	(540)	-	(540)	-
	<u>1,380</u>	<u>-</u>	<u>1,380</u>	<u>1,140</u>

Governance costs in the prior year were unrestricted.

7 Net income/(expenditure) for the year

This is stated after charging:

		2022 £	2021 £
Independent examiner's fee	- for independent examination services	960	660
	- for other services	960	480
	- prior year over/(under) accrual	(540)	-
Trustee expenses		89	-
Depreciation		<u>4,708</u>	<u>4,708</u>

One trustee (2021: none) was reimbursed for expenses relating to travel, meeting and training cost.

8 Staff costs and numbers

The aggregate payroll costs were:

	2022 £	2021 £
Wages & salaries	45,933	62,719
Pension contributions	201	766
	<u>46,134</u>	<u>63,485</u>

No employee received emoluments of more than £60,000.

No Trustee received any remuneration during the year or in the prior year.

The average weekly number of employees during the year was 6 (2021: 9), calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer national insurance and employer pension were £20,957 (2021: £16,298).

9 Taxation

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

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

10 Statement of Financial Activities comparative figures

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Income and from:			
Donations and grants	95,161	-	95,161
Charitable activities	32,437	-	32,437
Investments	195	-	195
Other income	337	-	337
Total income	<u>128,130</u>	<u>-</u>	<u>128,130</u>
Expenditure on:			
Raising funds	332	-	332
Charitable activities	181,717	-	181,717
Total expenditure	<u>182,049</u>	<u>-</u>	<u>182,049</u>
Net income/ (expenditure)	(53,919)	-	(53,919)
Transfers between funds	-	-	-
Net movement in funds	<u>(53,919)</u>	<u>-</u>	<u>(53,919)</u>
Total funds at 1 April 2020	100,024	-	100,024
Total funds at 31 March 2021	<u>46,105</u>	<u>-</u>	<u>46,105</u>

11 Tangible fixed assets

	Plant and Machinery £	Fixtures and Fittings £	Office Equipment £	Total £
Cost or valuation				
At 1 April 2021	4,592	14,238	2,769	21,599
Disposals	(2,654)	(3,819)	(2,769)	(9,242)
At 31 March 2022	<u>1,938</u>	<u>10,419</u>	<u>-</u>	<u>12,357</u>
Depreciation				
At 1 April 2021	1,595	5,417	2,769	9,781
Charge for the year	1,148	3,560	-	4,708
Disposals	(1,585)	(2,408)	(2,769)	(6,762)
At 31 March 2022	<u>1,158</u>	<u>6,569</u>	<u>-</u>	<u>7,727</u>
Net book value				
At 31 March 2022	<u>780</u>	<u>3,850</u>	<u>-</u>	<u>4,630</u>
At 31 March 2021	<u>2,997</u>	<u>8,821</u>	<u>-</u>	<u>11,818</u>

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

12 Debtors

	2022	2021
	£	£
Trade debtors	5,546	142
	<u>5,546</u>	<u>142</u>

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	3,913	4,035
Taxation and social security	1,362	1,163
Other creditors	164	146
Accruals and deferred income	1,920	1,440
	<u>7,359</u>	<u>6,784</u>

14 Movement in funds

	At 1 April				At 31 March
	2021	Income	Expenditure	Transfers	2022
	£	£	£	£	£
Restricted funds					
Parish council	-	17,937	17,937	-	-
	<u>-</u>	<u>17,937</u>	<u>17,937</u>	<u>-</u>	<u>-</u>
Unrestricted funds					
General funds	40,585	105,689	135,379	-	10,895
Designated funds					
Planned maintenance	2,428	-	-	-	2,428
Facilities and equipment renewal	3,092	-	-	-	3,092
	<u>46,105</u>	<u>105,689</u>	<u>135,379</u>	<u>-</u>	<u>16,415</u>
Total funds	<u>46,105</u>	<u>123,626</u>	<u>153,316</u>	<u>-</u>	<u>16,415</u>

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

14 Movement in funds (continued)

Prior year comparatives	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Unrestricted funds					
General funds	50,985	127,951	136,345	(2,006)	40,585
Designated funds					
Planned maintenance	16,792	37	14,401	-	2,428
Facilities and equipment renewal	7,740	38	4,686	-	3,092
Playground	7,316	-	7,306	(10)	-
Tennis Courts	19,217	104	19,311	(10)	-
FIT	(2,026)	-	-	2,026	-
	<u>100,024</u>	<u>128,130</u>	<u>182,049</u>	<u>-</u>	<u>46,105</u>
Total funds	<u>100,024</u>	<u>128,130</u>	<u>182,049</u>	<u>-</u>	<u>46,105</u>

Fund Descriptions

Parish Council

This funds represents income received from the Parish Council towards maintenance costs.

Planned maintenance

This funds is designated for major repairs and renewals.

Facilities and equipment renewal

This fund is designated for purchasing replacement equipment and renewing existing facilities.

Playground

This fund is designated for repairs and maintenance of the playground.

Tennis Courts

This fund is designated for repairs and maintenance of the tennis courts.

FIT

This fund represents income received from the Feed in Tariff.

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

15 Analysis of net assets between funds

	Unrestricted		
	Designated	General	Total
	Funds	Funds	2022
	£	£	£
Tangible fixed assets	-	4,630	4,630
Other net assets	5,520	6,265	11,785
	<u>5,520</u>	<u>10,895</u>	<u>16,415</u>

Prior year comparatives

	Unrestricted		
	Designated	General	Total
	Funds	Funds	2021
	£	£	£
Tangible fixed assets	-	11,818	11,818
Other net assets	5,520	28,767	34,287
	<u>5,520</u>	<u>40,585</u>	<u>46,105</u>

16 Related party transactions

The charity received rental income amounting to £123 (2021: £Nil) from two Trustees.

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

LONG ASHTON COMMUNITY ASSOCIATION

England & Wales - Charity number 304575

Accounts

LONG ASHTON COMMUNITY ASSOCIATION

Charity Number 304575

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR

Financial Year Ended
31 MARCH 2021

The Community Centre
Keedwell Hill
Long Ashton
Bristol, BS41 9DP

www.longashtoncommunitycentre.org
www.facebook.com/LongAshtonCommunityCentre

Long Ashton Community Association is a Registered Charity

CONTENT	Page
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Independent Examiner's Report to the Trustees	7
Statement of Financial Activities (SOFA)	8
Balance Sheet	9
Notes to the Financial Statements	10 - 18

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES ANNUAL REPORT

YEAR ENDING 31 MARCH 2021

The Trustees have pleasure in presenting this report and the audited financial statements of the Charity for the year ended 31 March 2021. As described the Charity's Trustees are responsible for the preparation of financial statements.

OBJECTIVES AND ACTIVITIES

Objectives

The objectives of the Charity, as stated in the constitution document are:

- (a) to promote the benefit of the inhabitants of Long Ashton Civil Parish without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local 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;
- (b) to maintain and manage the Community Centre whether alone or in co-operation with any local authority, person or body.

Activities

When permitted by Covid restrictions on opening, the Charity offers a wide range of facilities to support the local community including the Village Hall (with stage and large kitchen), Keeds Hall (sports hall), Jubilee Pavilion, smaller meeting rooms, Bowling Green, Tennis Courts, sports pitches, children's play area and LA Café. The Centre is licensed for running a bar.

The facilities are used by a number of groups, classes, individuals and local businesses. These include art classes, several pre-school groups, exercise classes, local history, martial arts groups, local sports clubs and the Parish Council. In addition the facilities are booked on a regular basis for cultural celebrations, an annual flower show, LA Cinema, Feast with a Chef events, cycling events and LACA's own fundraising events.

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Achievements

This report is given under the shadow of Covid 19 and the prospect of the necessary closure of the complex and how that was to be managed. In line with all other Community Centres and Village Halls in England the Centre has not been permitted to operate and so there is little to report on.

Trustees made an approach to the Parish Council highlighting the need for additional financial support if necessary in order that the Community Centre could survive the pandemic, and recover quickly when conditions allowed. A positive conclusion was reached with the agreement of funding being made available. It was agreed that a monthly meeting would take place with representatives of the Council in order to closely monitor the financial position.

The Government furlough scheme has been key in enabling the charity to survive.

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES ANNUAL REPORT

YEAR ENDING 31 MARCH 2021

FINANCIAL REVIEW

Reserves Policy

The Management Committee has agreed that the unrestricted or designated funds held by the charity should be at least three months of normal expenditure incurred in managing the Community Centre. This equates to £20,000 - £30,000. The Management Committee feels that this amount would enable the charity to continue to operate in the event of a significant drop in funding, or closure of part of the facilities. It would obviously be necessary, however, to consider how the funding would be replaced.

In the financial year ending 31st March 2021, the free reserves held (excluding those allocated to designated funds) stood at £40,585 (2020 – £35,228).

The trustees have considered the impact that the Covid-19 pandemic will have on the charity's current and future financial position. The charity is taking the following steps to mitigate the threats that Covid-19 may pose to the organisation:

- To try and diversify and look for other ways to bring in income
- To work with Volunteer Action North Somerset to get some grants and funding

The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

- The charity holds reserves as detailed in reserve policy above;
- The charity's key funders have confirmed £34,000 for maintenance and we will applying for many other grants via Volunteer Action North Somerset

The trustees therefore consider it appropriate to adopt the going concern basis of preparation of the accounts, as detailed in note 1 to the financial statements.

Issues & Risks

- Coronavirus (COVID-19) and its implications for the operations of LACA, first commenced on 23 March 2020. As with the whole of England, the adverse impact has been significant in that effective from that date all activities were suspended for a period of 22 weeks into the year 2020/21.
- LACA continues to receive discretionary rate relief so £2,369 has been paid out this year. Utility costs continue to rise although we have tied ourselves in to a fixed three year rate to help with budgeting.
- The cost of maintaining the buildings, facilities, sports and playgrounds is currently supported by funding from the Parish Council, but additional funding will need to be sourced / required to meet the estimated costs as outlined in the capital and maintenance plan for the period 2018-2026.
- LACA is reliant on a small number of employees and volunteers to support day to day operations and management, and the trustees who volunteer on the management committee. The ability to retain existing levels of voluntary support is proving challenging, and will be harder to fill as the needs and activities increase. With the exception of the trustees, other activities undertaken by volunteers would have to be met by increased staffing hours.
- LACA is managing the area known as Peel Park on behalf of the Parish Council. This area is not yet included in the lease that has been in place between LACA and the Parish Council since 1999;

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES ANNUAL REPORT

YEAR ENDING 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Background & Governing Document

The organisation is an Unincorporated Association, registered as a charity on 19 July 1962 (amended 8 May 1984), Registered Charity No 304575.

The Association is governed by its constitution, dated 7 July 1999, amended July 2009

Recruitment and appointment

Trustees are appointed by Long Ashton Parish Council as members of the Management Committee, serve for a period of four years and must be resident in the Civil Parish of Long Ashton.

Post year-end event – the trustees were inquorate from 30 November 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number

304575

Principal office

The Community Centre
Keedwell Hill
Long Ashton
Bristol, BS41 9DP

Trustees

Mrs J Pullin – Chair
Mrs J Booth (resigned 1/2/21)
Mr C Cave was reappointed for another term 15/2/21
Mr C Davis (resigned 1/2/21)
Mr T Kindred (resigned 1/2/21)
Mr D Williams - Treasurer
Ms C Murphy (resigned 1/2/21)
Mrs H Moorcroft
Mr N Moorcroft (elected 15/2/21)

Key management

Mrs S Tarsey – Centre Manager

Independent Examiner

Geoffrey Speirs FCA
ICAEW
Haines Watts
Chartered Accountants
Bath House
6-8 Bath Street
Bristol
BS1 6HL

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES ANNUAL REPORT

YEAR ENDING 31 MARCH 2021

Bank services

Santander
Bootle
Merseyside
L30 4GB

Post year end event

Mr N Moorcroft and Mrs H Moorcroft resigned on 30 November 2021
Mrs J Pullin, Mr C Cave and Mr D Williams resigned on 28 March 2022
Mr T Kindred, Mrs S Leong and Mr D Andrews were appointed as trustees on 28 March 2022
Mr C Davis, Mrs K Bolton, Ms C Murphy, Mr J Ives, Mr J Ewen were appointed as trustees on 4 April 2022

A set of accounts were submitted on 26 March 2022, but they had not been approved and there were inconsistencies in the trustees' report which have been corrected. The newly appointed trustees have therefore had the accounts independently examined and have updated the trustees' report, and approved these accounts at a trustee meeting on 15 June 2022

Declaration

I declare, in my capacity of Charity Trustee, that the current Trustees have approved the report above and have authorised me to sign it on their behalf.

Signature

Full Name: Christopher Davis

Position: Chair

Date: 15 June 2022

LONG ASHTON COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDING 31 MARCH 2021

Independent examiner's report to the trustees of Long Ashton Community Association

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns, other than the matter set out below, 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 accounts to be reached.

Matter of concern identified

The Trustees' view on the impact of Covid-19 is disclosed in the trustees' report and in the accounting policies note. However, not all future events or conditions can be predicted. The Covid-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the charity and wider economy. The charity relies on the financial support of the Parish Council.

Geoffrey Speirs FCA
ICAEW
Haines Watts
Chartered Accountants
Bath House
6-8 Bath Street
Bristol
BS1 6HL

Date:

LONG ASHTON COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDING 31 MARCH 2021

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £	
INCOME AND ENDOWMENTS FROM					
Donations	2,773	-	2,773	6,908	
Parish Council grants	33,765	-	33,765	36,607	
Government grants	58,623	-	58,623	-	
Income from charitable activities	32,437	-	32,437	130,167	
Investment Income	195	-	195	406	
Other incoming resources	337	-	337	825	
Total income	128,130	-	128,130	174,913	
EXPENDITURE ON					
	2				
Costs of generating funds	332	-	332	360	
Charitable activities					
Direct costs	125,042	-	125,042	116,136	
Support costs	55,535	-	55,535	59,250	
Governance costs	1,140	-	1,140	1,068	
Total costs	182,049	-	182,049	176,814	
NET INCOME/(EXPENDITURE)	(53,919)	-	(53,919)	(1,901)	
Transfers between funds	-	-	-	-	
Net movement in funds	(53,919)	-	(53,919)	(1,901)	
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported	100,024	-	100,024	67,920	
Prior year adjustment				34,005	
Total funds brought forward	100,024	-	100,024	101,925	
TOTAL FUNDS CARRIED FORWARD	8	46,105	-	46,105	100,024

The notes form part of these financial statements

LONG ASHTON COMMUNITY ASSOCIATION

BALANCE SHEET

YEAR ENDING 31 MARCH 2021

	note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
FIXED ASSETS					
Tangible assets	5	11,818		11,818	16,525
CURRENT ASSETS					
Stock		-	-	-	317
Debtors and prepayments	5	142	-	142	5,199
Cash at bank and in hand		40,929	-	40,929	82,534
		<u>41,071</u>	<u>-</u>	<u>41,071</u>	<u>88,050</u>
CREDITORS					
Amounts falling due within one year	6	6,784	-	6,784	4,551
		<u>34,287</u>	<u>-</u>	<u>34,287</u>	<u>83,499</u>
NET CURRENT ASSETS					
		<u>34,287</u>	<u>-</u>	<u>34,287</u>	<u>83,499</u>
NET ASSETS					
		<u>46,105</u>	<u>-</u>	<u>46,105</u>	<u>100,024</u>
FUNDS					
Restricted funds				-	-
General fund		40,585		40,585	50,985
Designated funds		5,520	-	5,520	49,039
		<u>46,105</u>	<u>-</u>	<u>46,105</u>	<u>100,024</u>

The financial statements were approved by the Board of Trustees on 15 June 2022 and were signed on its behalf by;

Christopher Davis

Chair

The notes form part of these financial statements

LONG ASHTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 MARCH 2021

1. Accounting policies

Basis of preparation

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a 'true and fair' view and 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 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 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 accounts have been prepared on the assumption that the charity is able to continue as a going concern. However, the Covid-19 pandemic is likely to have a profound impact on the global economy, and may in turn affect the charity. The trustees have considered the impact of this issue on the charity's current and future financial position. The trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved. The charity relies on the financial support of the Parish Council.

Incoming resources

Incoming resources are included in the Statement of Financial Activities (SOFA) when the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and donations are recognised on receipt.

Income tax recoverable on gift-aid donations is recognised when claimable.

Incoming resources from fundraising are reported gross in the SOFA

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount realised.

Donated services are included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report.

LONG ASHTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 MARCH 2021

Investment income is included in the accounts when receivable.

Expenditure and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year. They are valued at cost or a reasonable value on receipt. The charity does not have a policy of revaluation.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Depreciation is calculated from the month of acquisition.

Plant and machinery	25% on cost
Fixtures and fittings	25% on cost
Office equipment	25% on cost

VAT

Since the charity is not VAT registered, all input VAT is charged with the expenses to which it refers.

Fund accounting

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose. They are available as general funds and can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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. Expenditure which meets the criteria is charged to the fund together with a fair allocation of support costs where appropriate.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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 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 trade and other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost. Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

LONG ASHTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 MARCH 2021

Basic financial liabilities

Basic financial liabilities, including trade and other creditors 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. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Financial liabilities are derecognised when, and only when, the charity's contractual obligations are discharged, cancelled, or they expire.

Short term liquid investments and cash

Cash at bank is held to meet short-term cash commitments as they fall due rather than for investment purposes and includes all cash equivalents held in the form of short-term highly liquid investments. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

LONG ASHTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 MARCH 2021

2. Expenditure	2021	2020
	£	£
<u>Analysis of resources expended</u>		
Cost of generating funds		
Advertising	332	360
	<u>332</u>	<u>17,218</u>
Costs of activities in furtherance of the charity's objectives		
	2021	2020
	£	£
Direct costs		
General maintenance & repairs	50,732	15,707
Health safety and security	15,516	6,883
Grass cutting seeding and pruning	3,404	5,383
Water rates	2,150	4,398
Bowling green expenses	6,144	6,175
Light and heat	8,810	10,945
Cleaning materials	4,451	2,927
Waste collection	2,080	2,323
Business rates	-	2,369
Insurance	2,806	2,953
Maintenance on the football pitch	658	788
Event expenditure	-	4,969
LA Coffee shop	21,199	42,454
Andre Peel Park maintenance costs	7,092	7,862
	<u>125,042</u>	<u>116,136</u>
Support costs		
Staff costs	39,143	48,033
Other	16,392	13,812
	<u>55,535</u>	<u>61,845</u>
Governance costs		
Accountancy support	480	408
Independent examiner's fees	660	660
	<u>1,140</u>	<u>1,068</u>

Costs in the prior year have been reclassified to reflect the nature of the expenditure.

LONG ASHTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 MARCH 2021

3. Paid employees	2021	2020
	£	£
Gross wages and salaries	62,719	85,287
Employers national insurance costs	-	-
Employers pension costs	766	-
Total staff costs	<u>63,485</u>	<u>85,287</u>
Number of employees involved in:		
Supporting programmes	8	13
Management and administration	<u>1</u>	<u>2</u>
Average number of employees in year	<u>9</u>	<u>15</u>
It should be noted that all employees are part-time. The full time equivalent (FTE) numbers would be:	3	3
<u>Trustee expenses</u>		
Number of trustees who were paid	0	0
Total amount paid	0	0
<u>Related party transactions</u>		
The following payments were made in the previous financial year		
Wages to Jane Booth who helped out in the LA Cafe during an emergency		28

The total employment benefits, including national insurance and pension contributions, of the key management personnel was £16,298.

LONG ASHTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 MARCH 2021

4. Tangible fixed assets

	Plant and Machinery	Fixtures and Fittings	Office Equipment	Total
	£	£	£	£
COST				
At 1 April 2020	4,592	14,238	2,769	21,599
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2021	<u>4,592</u>	<u>14,238</u>	<u>2,769</u>	<u>21,599</u>
DEPRECIATION				
At 1 April 2020	447	1,858	2,769	5,074
Charge for the year	1,148	3,560	-	4,708
Disposals	-	-	-	-
At 31 March 2021	<u>1,595</u>	<u>5,418</u>	<u>2,769</u>	<u>9,782</u>
NET BOOK VALUE				
At 31 March 2021	<u>2,997</u>	<u>8,821</u>	-	<u>11,818</u>
At 31 March 2020	<u>4,145</u>	<u>12,380</u>	-	<u>16,525</u>

Depreciation is calculated on a straight line basis at a rate of 25% from month of acquisition

	2021 £	2020 £
5. Debtors and prepayments		
Debtors	142	4,353
PAYE	-	847
	<u>142</u>	<u>5,199</u>

6. Creditors - falling due within one year

Creditors - amounts owing from hirers	2,903	3,483
Accruals and prepaid Income	2,572	300
PAYE	1,163	-
Pension creditor	146	-
	<u>6,784</u>	<u>3,783</u>

LONG ASHTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 MARCH 2021

7. Statement of Movements in Funds

	At 31.3.20	Incoming resources	Outgoing resources	transfers	At 31.3.21
Unrestricted funds					
General fund	50,985	127,951	(136,345)	- 2,006	40,585
Designated funds					
Planned Maintenance Facilities and Equipment Renewal	16,792	37	(14,401)	-	2,428
Playground	7,740	38	- 4,686	-	3,092
Tennis Courts	7,316	-	- 7,306	- 10	-
Fit and Event income (offset PC grant)	19,217	104	- 19,311	- 10	-
	(2,026)			2,026	-
	100,024	128,130	- 182,049	-	46,105

Planned maintenance fund – This fund is designated for major planned repairs and renewals.

Facilities & equipment renewal fund - This fund is designated for purchasing replacement equipment and renewing existing facilities.

Playground fund - This fund is designated for repairs and maintenance of the playground.

Tennis courts fund - This fund is designated for repairs and maintenance of the tennis courts.

LONG ASHTON COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDING 31 MARCH 2021****8. Comparative Statement of Financial Assets**

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £ (restated)
INCOME AND ENDOWMENTS FROM				
Donations, grants and similar income	43,515	-	43,515	43,224
Income from charitable activities	130,167	-	130,167	132,133
Investment Income	397	9	406	243
Other incoming resources	825	-	825	1,083
Total	174,904	9	174,913	176,683
EXPENDITURE ON				
Costs of generating funds	28,333	-	28,333	20,692
Charitable activities				
Costs of activities for charitable objectives	88,163	-	88,163	77,734
Support costs	33,707	-	33,707	30,357
Management and administration expenditure	26,611	-	26,611	19,074
Total	176,814	-	176,814	147,857
NET INCOME/(EXPENDITURE)	(1,910)	9	(1,901)	28,826
Transfers between funds	5,029	(5,029)	-	
Net movement in funds	3,119	(5,020)	(1,901)	28,826
RECONCILIATION OF FUNDS				
Total funds brought forward				
As previously reported	62,900	5,020	67,920	53,857
Prior year adjustment	34,005		34,005	19,242
As Restated	96,905	5,020	101,925	73,099
TOTAL FUNDS CARRIED FORWARD	100,024	-	100,024	101,925

LONG ASHTON COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS

YEAR ENDING 31 MARCH 2021

9. Comparative Balance Sheet

	note	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £ (restated)
FIXED ASSETS					
Tangible assets	5	16,525		16,525	-
CURRENT ASSETS					
Stock		317	-	317	683
Debtors and prepayments	6	5,199	-	5,199	5,664
Cash at bank and in hand		82,534		82,534	105,403
Accrued Income		-		-	-
		<u>88,050</u>	<u>-</u>	<u>88,050</u>	<u>111,750</u>
CREDITORS					
Amounts falling due within one year	7	4,551	-	4,551	9,825
		<u>83,499</u>	<u>-</u>	<u>83,499</u>	<u>101,925</u>
NET CURRENT ASSETS					
		<u>83,499</u>	<u>-</u>	<u>83,499</u>	<u>101,925</u>
NET ASSETS					
		<u>100,024</u>	<u>-</u>	<u>100,024</u>	<u>101,925</u>
FUNDS					
Restricted funds				-	5,020
General fund		50,985		50,985	62,900
Designated funds		49,039	-	49,039	34,005
TOTAL FUNDS		<u>100,024</u>	<u>-</u>	<u>100,024</u>	<u>101,925</u>

This page does not form part of the statutory financial statements