

# LITTLE ASTON COMMUNITY ASSOCIATION

England & Wales · Charity number 509757

## Details

---

**Status** Registered

**Legal form** Other

**Registered** 1980-03-13

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

## Contact

---

**Address** 54 Stirling Road  
Sutton Coldfield  
B73 6PS

**Phone** 07710 326432

**Email** [info@laca-org.com](mailto:info@laca-org.com)

**Website** [www.laca-org.co.uk](http://www.laca-org.co.uk)

## Activities

---

**Objects:** TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION AND LEISURE ACTIVITIES WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS. TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE, OR TO CO-OPERATE WITH ANY LOCAL STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE ASSOCIATION AND ITS CONSTITUENT BODIES IN FURTHERANCE OF THE ABOVE OBJECTS.

**Activities:** Community Association

## Classification

---

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Other Charitable Activities
- **What:** General Charitable Purposes, Arts/culture/heritage/science
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

---

- Birmingham City
- Staffordshire
- Walsall

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£25,274	£26,205	-	-
2024-12-31	£31,568	£30,101	-	-
2023-12-31	£42,336	£40,945	-	-
2022-12-31	£34,515	£31,597	-	-
2021-12-31	£8,271	£9,719	-	-
2020-12-31	£7,280	£7,154	-	-

## Trustees

---

Name	Role	Appointed
<b>STEPHEN BENNETT</b>	Chair	
JOHN THOMAS SMART		2013-06-03
VERA JOYCE SMART CERT ED		2015-04-20

**LITTLE ASTON COMMUNITY ASSOCIATION**

England & Wales - Charity number 509757

---

# Accounts

---



*Little Aston Community Association*

**REGISTERED CHARITY NUMBER: 509757**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended  
31 December 2025

Wright & Co Partnership Limited  
Chartered Accountants  
The Squires,  
5 Walsall Street,  
Wednesbury,  
WS10 9BZ

**Little Aston Community Association**

**Contents of the Financial Statements**  
**For the Year Ended 31 December 2025**

	Page
Report of the Trustees	1 to 3
Independent examiner's report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

## **Little Aston Community Association**

### **Report of the Trustees** **For the Year Ended 31 December 2025**

#### **Report of the Trustees**

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16/07/14

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The object of the Association is to promote the benefit of the inhabitants of Little Aston and the neighbourhood, without distinction of sex, political, religious or other opinions by associating the local authorities, voluntary associations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure activities with the object of improving the conditions of life for the said inhabitants.

##### **Public Benefit**

The association's activities are available to everyone. Theatre group organises social and educational activities for its members, many of whom are senior citizens. Twinning section has for many years fostered international relations by its association with the group in Burgundy. Walking group provides its members with social activities combined with exercise. The association aims to benefit the local community and by its support of Little Aston Recreation Ground Association and the village hall.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Review of charitable activities in 2025.**

Theatre Group had a varied programme of activities during the year. Visits were made to various places of interest and to several theatres and restaurants. 27 Members took part in a four-night break to Norfolk. There were 88 members at the end of the year, which was a 10% decrease on the previous year. A donation was made to Birmingham Children's Hospital.

Twinning Section members hosted their French friends from St Georges-sur-Baulche. They had 2 excursions and a soirée in a local church hall. There were 27 members of Twinning Section at the end of the year, which was a decrease of 4 from 2024.

Walking Group carried out a programme of regular monthly walks during the year. There were around 15 members taking part, with each being responsible for organising a walk.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The association controls its expenditure to ensure that financial obligations are covered by specific income streams. Activities only take place if they are financially viable. The policy is to keep a small fund in reserve to cover contingencies.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **Little Aston Community Association**

### **Report of the Trustees (continued)** **for the Year Ended 31 December 2025**

#### **PLANS FOR THE FUTURE**

Theatre Group and Walking Group are planning a full programme of activities for 2026. Twinning Section members will be paying their bi-annual visit to their correspondents who are members of a similar group in St Georges-sur-Baulche in Burgundy.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Little Aston Community Association (LACA) is governed by its constitution, adopted on 1 October 1979.

##### **Organisational structure**

The Trustees form the LACA general committee, who oversee the general management and policies of the association. For the purpose of its activities, LACA is split into three sub-groups, each with its own sub-committee, subscription and bank account. These sub-groups are -

Theatre Group	The members take part in trips to theatres, restaurants and places of interest.
Twinning Section	Little Aston has been twinned with Saint-Georges-sur-Baulche in Burgundy, France since 1981. The members take part in bi-annual trips to Burgundy and host their French correspondents on a bi-annual basis.
Walking Group	The members take part in walking trips based on places of interest.

##### **Key management personnel remuneration**

The trustees consider the board of trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

509757

##### **Trustees**

Mr S Bennett	Chairman
Mr J T Smart	Treasurer
Mrs V J Smart	

##### **Principal address**

10 Hathaway Road  
Four Oaks  
Sutton Coldfield  
West Midlands, B75 5JB

##### **Independent Examiner**

Michael Atkinson FCA  
Wright & Co Partnership Limited  
The Squires,  
5 Walsall Street,  
Wednesbury,  
WS10 9BZ

**Little Aston Community Association**

**Report of the Trustees (continued)**  
**for the Year Ended 31 December 2025**

**TRUSTEES RESPONSIBILITY STATEMENT**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on behalf of the board by:



.....  
S Bennett  
Trustee

Dated: 10/03/2026.

**Independent Examiner's report to the Trustees of  
Little Aston Community Association**

I report on the accounts for the year ended 31 December 2025 set out on pages five to ten.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

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

**Independent examiner's statement**

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Michael Atkinson FCA  
Wright & Co Partnership Limited  
The Squires,  
5 Walsall Street,  
Wednesbury,  
WS10 9BZ

Date:

08/05/2026

**Little Aston Community Association**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2025**

		<u>Unrestricted Funds</u>	
		<u>2025</u>	<u>2024</u>
	Notes	£	£
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		868	984
Investment income	2	504	625
<b>Incoming resources from charitable activities</b>			
	3		
Theatre Group		20,989	22,630
Twinning Section		2,913	7,329
Parent body		-	-
<b>Total incoming resources</b>		<u>25,274</u>	<u>31,568</u>
<b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
	4		
Theatre Group		20,743	22,563
Twinning Section		3,986	6,121
Parent body		876	817
<b>Governance costs</b>		600	600
<b>Total resources expended</b>		<u>26,205</u>	<u>30,101</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		(931)	1,467
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		30,876	29,409
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>29,945</u></u>	<u><u>30,876</u></u>

The notes form part of these financial statements

**Little Aston Community Association**

**Balance Sheet**

**As at 31 December 2025**

		<u>Unrestricted Funds</u>	
		<u>2025</u>	<u>2024</u>
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	6	-	139
		<hr/>	<hr/>
<b>CURRENT ASSETS</b>			
Debtors	7	1,587	1,333
Cash at bank		35,833	33,491
		<hr/>	<hr/>
		37,420	34,824
<b>CREDITORS</b>			
Amounts falling due within one year	8	7,475	4,087
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		29,945	30,737
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		29,945	30,876
		<hr/>	<hr/>
<b>NET ASSETS</b>		29,945	30,876
		<hr/>	<hr/>
<b>FUNDS</b>	10		
Unrestricted funds		29,945	30,876
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		29,945	30,876
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees on  
and were signed on its behalf by:

10/03/2026.



.....  
S Bennett  
Trustee

The notes form part of these financial statements

## **Little Aston Community Association**

### **Notes to the Financial Statements** **For the Year Ended 31 December 2025**

#### **1. ACCOUNTING POLICIES**

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts 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 (FRS102) issued on 16 July 2014 and with the Charities Act 2011.

##### **Going Concern**

The financial statements have been prepared on a going concern basis.

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

##### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

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

Equipment                      - 25% / 33% / 50% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

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

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

**Little Aston Community Association**

**Notes to the Financial Statements (continued)**  
**For the Year Ended 31 December 2025**

**2. INVESTMENT INCOME**

	<u>2025</u>	<u>2024</u>
	£	£
Deposit account interest	504	625

**3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	2025			2024
	Theatre Group	Twinning Section	Total Activities	Total Activities
	£	£	£	£
Income from trips, visits and events	19,450	2,588	22,038	26,633
Members subscriptions	880	270	1,150	1,300
Gift Aid	150	55	205	215
Members raffle and quiz income	509	-	509	1,811
	<u>20,989</u>	<u>2,913</u>	<u>23,902</u>	<u>29,959</u>

**4. CHARITABLE ACTIVITIES COSTS**

	2025	2024
	Direct Costs	Direct Costs
	£	£
Theatre Group	20,743	22,563
Twinning Section	3,986	6,121
Parent Body	876	817
	<u>25,605</u>	<u>29,501</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration, expenses or other benefits paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

**Little Aston Community Association**

**Notes to the Financial Statements (continued)**  
**For the Year Ended 31 December 2025**

**6. TANGIBLE FIXED ASSETS**

	2025	2024
	£	£
<b>Equipment</b>		
Cost		
At 1 January	278	247
Additions during year	-	278
Written off during year	-	(247)
At 31 December	<u>278</u>	<u>278</u>
Depreciation		
At 1 January	139	247
Written off during year	-	(247)
Charge for year	139	139
At 31 December	<u>278</u>	<u>139</u>
Net Book Value	<u>-</u>	<u>139</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade debtors and prepayments	638	1,135
Other debtors	949	198
	<u>1,587</u>	<u>1,333</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Deferred Income	6,406	2,390
Trade creditors	879	1,507
Other creditors	190	190
	<u>7,475</u>	<u>4,087</u>

**Little Aston Community Association**

**Notes to the Financial Statements (continued)**  
**For the Year Ended 31 December 2025**

**9. RELATED PARTY TRANSACTIONS**

There were no Related Party Transactions for the year ended 31 December 2025 nor for the year ended 31 December 2024.

**10. MOVEMENT IN FUNDS**

	At 1 Jan 2025 £	Net Movement In Funds £	At 31 Dec 2025 £
<b>Unrestricted Funds</b>			
General Fund	30,876	(931)	29,945
<b>TOTAL FUNDS</b>	<u>30,876</u>	<u>(931)</u>	<u>29,945</u>

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

	Incoming Resources £	Resources Expended £	Movement In Funds £
<b>Unrestricted Funds</b>			
General Fund	25,274	26,205	(931)
<b>TOTAL FUNDS</b>	<u>25,274</u>	<u>26,205</u>	<u>(931)</u>

**Little Aston Community Association**

**Detailed Statement of Financial Activities**  
**For the year Ended 31 December 2025**

	<u>2025</u>	<u>2024</u>
	£	£
<b>INCOMING RESOURCES</b>		
Voluntary income		
Subscriptions	692	762
Donations	56	94
Gift Aid	120	128
	<hr/>	<hr/>
	868	984
<b>Investment income</b>		
Deposit account interest	504	625
<b>Incoming resources from charitable activities</b>		
Income from trips, visits and events	22,038	26,633
Members subscriptions	1,150	1,300
Gift Aid	205	215
Members raffle and quiz income	509	1,811
	<hr/>	<hr/>
	23,902	29,959
	<hr/>	<hr/>
<b>Total incoming resources</b>	25,274	31,568
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Costs of trips, visits and events	21,727	25,215
Insurance	428	400
Postage and stationery	524	765
Sundry Expenses	557	568
Meeting expenses	1,401	1,220
Computer Software	497	403
Bank Charges	105	147
Website Development	177	94
Grants Made	50	550
	<hr/>	<hr/>
	25,466	29,362
<b>Governance costs</b>		
Accountancy	600	600
<b>Support Costs - Other</b>		
Depreciation of Equipment	139	139
	<hr/>	<hr/>
<b>Total resources expended</b>	26,205	30,101
<b>NET INCOMING/(OUTGOING) RESOURCES</b>	<hr/> <hr/>	<hr/> <hr/>
	(931)	1,467

This statement does not form part of the statutory financial statements.

**LITTLE ASTON COMMUNITY ASSOCIATION**

England & Wales - Charity number 509757

---

# Accounts

---



*Little Aston Community Association*

**REGISTERED CHARITY NUMBER: 509757**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended  
31 December 2024

Wright & Co Partnership Limited  
Chartered Accountants  
The Squires,  
5 Walsall Street,  
Wednesbury,  
WS10 9BZ

**Little Aston Community Association**

**Contents of the Financial Statements**  
**For the Year Ended 31 December 2024**

	Page
Report of the Trustees	1 to 3
Independent examiner's report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

# **Little Aston Community Association**

## **Report of the Trustees** **For the Year Ended 31 December 2024**

### **Report of the Trustees**

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16/07/14

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The object of the Association is to promote the benefit of the inhabitants of Little Aston and the neighbourhood, without distinction of sex, political, religious or other opinions by associating the local authorities, voluntary associations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure activities with the object of improving the conditions of life for the said inhabitants.

#### **Public Benefit**

The association's activities are available to everyone. Theatre group organises social and educational activities for its members, many of whom are senior citizens. Twinning section has for many years fostered international relations by its association with the group in Burgundy. Walking group provides its members with social activities combined with exercise. The association aims to benefit the local community and by its support of Little Aston Recreation Ground Association and the village hall.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Review of charitable activities in 2024.**

Theatre Group had a varied programme of activities during the year. Visits were made to various places of interest and to several theatres and restaurants. 21 Members took part in a four-night break to Northumbria. There were 99 members at the end of the year, which was a 10% decrease on the previous year, attributable mainly to deaths and age-related ill-health. Donations were made to St Giles Hospice and to Cancer Research in remembrance of 2 deceased members and to Birmingham Children's Hospital.

20 Twinning Section members visited their French friends in St Georges-sur-Baulche. They had 2 excursions and a soirée in the local community centre. Two successful fund-raising barbecues were held.

Walking Group carried out a programme of regular monthly walks during the year. There were around 15 members taking part, with each being responsible for organising a walk.

### **FINANCIAL REVIEW**

#### **Reserves policy**

The association controls its expenditure to ensure that financial obligations are covered by specific income streams. Activities only take place if they are financially viable. The policy is to keep a small fund in reserve to cover contingencies.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **Little Aston Community Association**

### **Report of the Trustees (continued)** **for the Year Ended 31 December 2024**

#### **PLANS FOR THE FUTURE**

Theatre Group and Walking Group are planning a full programme of activities for 2025. Twinning members will be hosting their correspondents from a similar group from St Georges-sur-Baulche in Burgundy on the occasion of their bi-annual visit to Little Aston in April 2024.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Little Aston Community Association (LACA) is governed by its constitution, adopted on 1 October 1979.

##### **Organisational structure**

The Trustees form the LACA general committee, who oversee the general management and policies of the association. For the purpose of its activities, LACA is split into three sub-groups, each with its own sub-committee, subscription and bank account. These sub-groups are -

Theatre Group            The members take part in trips to theatres, restaurants and places of interest.

Twinning Section        Little Aston has been twinned with Saint-Georges-sur-Baulche in Burgundy, France since 1981. The members take part in bi-annual trips to Burgundy and host their French correspondents on a bi-annual basis.

Walking Group           The members take part in walking trips based on places of interest.

##### **Key management personnel remuneration**

The trustees consider the board of trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

509757

##### **Trustees**

Mr S Bennett            Chairman

Mr J T Smart             Treasurer

Mrs V J Smart

Miss N Herbert (Resigned January 2024)

Mr A I Roberts (Deceased January 2024)

##### **Principal address**

10 Hathaway Road

Four Oaks

Sutton Coldfield

West Midlands, B75 5JB

##### **Independent Examiner**

Michael Atkinson FCA

Wright & Co Partnership Limited

The Squires,

5 Walsall Street,

Wednesbury,

WS10 9BZ

**Little Aston Community Association**

**Report of the Trustees (continued)**  
**for the Year Ended 31 December 2024**

**TRUSTEES RESPONSIBILITY STATEMENT**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).


The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on behalf of the board by:

X   
.....  
S Bennett  
Trustee

Dated: 15-05-25

**Independent Examiner's report to the Trustees of Little Aston Community Association**

I report on the accounts for the year ended 31 December 2024 set out on pages five to ten.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

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

**Independent examiner's statement**

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Michael Atkinson FCA  
Wright & Co Partnership Limited  
The Squires,  
5 Walsall Street,  
Wednesbury,  
WS10 9BZ

Date:

**Little Aston Community Association**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2024**

		<u>Unrestricted Funds</u>	
		<u>2024</u>	<u>2023</u>
	Notes	£	£
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		984	1,131
Investment income	2	625	443
<b>Incoming resources from charitable activities</b>			
Theatre Group	3	22,630	35,139
Twinning Section		7,329	5,623
Parent body		-	-
<b>Total incoming resources</b>		<b>31,568</b>	<b>42,336</b>
<b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
Theatre Group	4	22,563	31,386
Twinning Section		6,121	8,332
Parent body		817	747
<b>Governance costs</b>		<b>600</b>	<b>480</b>
<b>Total resources expended</b>		<b>30,101</b>	<b>40,945</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>1,467</b>	<b>1,391</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>29,409</b>	<b>28,018</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>30,876</u></b>	<b><u>29,409</u></b>

The notes form part of these financial statements

**Little Aston Community Association**

**Balance Sheet**

**As at 31 December 2024**

		<u>Unrestricted Funds</u>	
		<u>2024</u>	<u>2023</u>
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	6	139	-
<b>CURRENT ASSETS</b>			
Debtors	7	1,333	2,494
Cash at bank		<u>33,491</u>	<u>33,192</u>
		34,824	35,686
<b>CREDITORS</b>			
Amounts falling due within one year	8	<u>4,087</u>	<u>6,277</u>
<b>NET CURRENT ASSETS</b>		<u>30,737</u>	<u>29,409</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>30,876</u>	<u>29,409</u>
<b>NET ASSETS</b>		<u>30,876</u>	<u>29,409</u>
<b>FUNDS</b>			
Unrestricted funds	10	<u>30,876</u>	<u>29,409</u>
<b>TOTAL FUNDS</b>		<u>30,876</u>	<u>29,409</u>

The financial statements were approved by the Board of Trustees on 15 MAY 2025  
and were signed on its behalf by:

4  
  
.....  
S Bennett  
Trustee

The notes form part of these financial statements

## **Little Aston Community Association**

### **Notes to the Financial Statements** **For the Year Ended 31 December 2024**

#### **1. ACCOUNTING POLICIES**

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts 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 (FRS102) issued on 16 July 2014 and with the Charities Act 2011.

##### **Going Concern**

The financial statements have been prepared on a going concern basis.

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

##### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

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

Equipment                      - 25% / 33% / 50% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

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

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

**Little Aston Community Association**

**Notes to the Financial Statements (continued)**  
**For the Year Ended 31 December 2024**

**2. INVESTMENT INCOME**

	<u>2024</u>	<u>2023</u>
	£	£
Deposit account interest	625	443

**3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	2024			2023
	Theatre Group	Twinning Section	Total Activities	Total Activities
	£	£	£	£
Income from trips, visits and events	21,113	5,520	26,633	37,944
Members subscriptions	990	310	1,300	1,480
Gift Aid	158	57	215	252
Members raffle and quiz income	369	1,442	1,811	1,086
	<u>22,630</u>	<u>7,329</u>	<u>29,959</u>	<u>40,762</u>

**4. CHARITABLE ACTIVITIES COSTS**

	2024 Direct Costs	2023 Direct Costs
	£	£
Theatre Group	22,563	31,386
Twinning Section	6,121	8,332
Parent Body	817	747
	<u>29,501</u>	<u>40,465</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration, expenses or other benefits paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Little Aston Community Association**

**Notes to the Financial Statements (continued)**  
**For the Year Ended 31 December 2024**

**6. TANGIBLE FIXED ASSETS**

	2024	2023
	£	£
<b>Equipment</b>		
Cost		
At 1 January	247	247
Additions during year	278	-
Written off during year	(247)	
At 31 December	<u>278</u>	<u>247</u>
Depreciation		
At 1 January	247	247
Written off during year	(247)	-
Charge for year	139	-
At 31 December	<u>139</u>	<u>247</u>
Net Book Value	<u>139</u>	<u>-</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade debtors and prepayments	1,135	512
Other debtors	198	1,982
	<u>1,333</u>	<u>2,494</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Deferred Income	2,390	4,990
Trade creditors	1,507	1,267
Other creditors	190	20
	<u>4,087</u>	<u>6,277</u>

**Little Aston Community Association**

**Notes to the Financial Statements (continued)**  
**For the Year Ended 31 December 2024**

**9. RELATED PARTY TRANSACTIONS**

There were no Related Party Transactions for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**10. MOVEMENT IN FUNDS**

	At 1 Jan 2024 £	Net Movement In Funds £	At 31 Dec 2024 £
<b>Unrestricted Funds</b>			
General Fund	29,409	1,467	30,876
<b>TOTAL FUNDS</b>	<u>29,409</u>	<u>1,467</u>	<u>30,876</u>

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

	Incoming Resources £	Resources Expended £	Movement In Funds £
<b>Unrestricted Funds</b>			
General Fund	31,568	30,101	1,467
<b>TOTAL FUNDS</b>	<u>31,568</u>	<u>30,101</u>	<u>1,467</u>

## **Little Aston Community Association**

### **Detailed Statement of Financial Activities** **For the year Ended 31 December 2024**

	<u>2024</u>	<u>2023</u>
	£	£
<b>INCOMING RESOURCES</b>		
Voluntary income		
Subscriptions	762	869
Donations	94	112
Gift Aid	128	150
	<hr/>	<hr/>
	984	1,131
<b>Investment income</b>		
Deposit account interest	625	443
<b>Incoming resources from charitable activities</b>		
Income from trips, visits and events	26,633	37,944
Members subscriptions	1,300	1,480
Gift Aid	215	252
Members raffle and quiz income	1,811	1,086
	<hr/>	<hr/>
	29,959	40,762
	<hr/>	<hr/>
<b>Total incoming resources</b>	31,568	42,336
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Costs of trips, visits and events	25,215	36,489
Insurance	400	396
Postage and stationery	765	713
Sundry Expenses	568	751
Meeting expenses	1,220	787
Computer Software	403	360
Bank Charges	147	163
Website Development	94	121
Grants Made	550	685
	<hr/>	<hr/>
	29,362	40,465
<b>Governance costs</b>		
Accountancy	600	480
<b>Support Costs - Other</b>		
Depreciation of Equipment	139	-
	<hr/>	<hr/>
<b>Total resources expended</b>	30,101	40,945
	<hr/>	<hr/>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>	1,467	1,391
	<hr/> <hr/>	<hr/> <hr/>

This statement does not form part of the statutory financial statements.

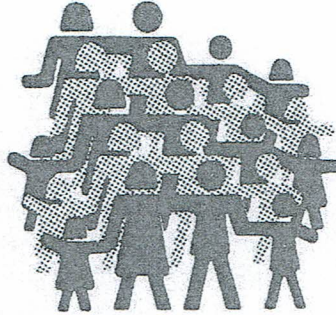
**LITTLE ASTON COMMUNITY ASSOCIATION**

England & Wales - Charity number 509757

---

# Accounts

---



*Little Aston Community Association*

**REGISTERED CHARITY NUMBER: 509757**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended  
31 December 2023

Wright & Co Partnership Limited  
Chartered Accountants  
The Squires,  
5 Walsall Street,  
Wednesbury,  
WS10 9BZ

**Little Aston Community Association**

**Contents of the Financial Statements**  
**For the Year Ended 31 December 2023**

	Page
Report of the Trustees	1 to 3
Independent examiner's report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

## **Little Aston Community Association**

### **Report of the Trustees** **For the Year Ended 31 December 2023**

#### **Report of the Trustees**

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16/07/14

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The object of the Association is to promote the benefit of the inhabitants of Little Aston and the neighbourhood, without distinction of sex, political, religious or other opinions by associating the local authorities, voluntary associations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure activities with the object of improving the conditions of life for the said inhabitants.

##### **Public Benefit**

The association's activities are available to everyone. Theatre group organises social and educational activities for its members, many of whom are senior citizens. Twinning section has for many years fostered international relations by its association with the group in Burgundy. Walking group provides its members with social activities combined with exercise. The association aims to benefit the local community and by its support of Little Aston Recreation Ground Association and the village hall.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Review of charitable activities in 2023.**

Theatre Group had a varied programme of activities during the year. Visits were made to several theatres and restaurants as well as various days out to places of interest. 23 Members took part in a three-night break to North Yorkshire. Membership numbers remained constant. A bench was donated to Little Aston Village Hall in remembrance of Mrs Joy Herbert who was a Trustee and Chairman of Theatre Group for many years. A donation was also made to Birmingham Childrens Hospital.

Twinning Section hosted their French friends from St Georges-sur-Baulche. Visits were made to the Cotswolds and to Birmingham City Centre and there was a group dinner at a local hotel. There were two successful fund-raising activities - a barbeque and a quiz night.

Walking Group carried out programme of activities during the year.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The association controls its expenditure to ensure that financial obligations are covered by specific income streams. Activities only take place if they are financially viable. The policy is to keep a small fund in reserve to cover contingencies.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **Little Aston Community Association**

### **Report of the Trustees (continued)** **for the Year Ended 31 December 2023**

#### **PLANS FOR THE FUTURE**

Theatre Group and Walking Group are planning a full programme of activities for 2024. Twinning Section members will be paying their bi-annual visit to St Georges-sur-Baulche in Burgundy in April 2024.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Little Aston Community Association (LACA) is governed by its constitution, adopted on 1 October 1979.

##### **Organisational structure**

The Trustees form the LACA general committee, who oversee the general management and policies of the association. For the purpose of its activities, LACA is split into three sub-groups, each with its own sub-committee, subscription and bank account. These sub-groups are -

Theatre Group	The members take part in trips to theatres, restaurants and places of interest.
Twinning Section	Little Aston has been twinned with Saint-Georges-sur-Baulche in Burgundy, France since 1981. The members take part in bi-annual trips to Burgundy and host their French correspondents on a bi-annual basis.
Walking Group	The members take part in walking trips based on places of interest.

##### **Key management personnel remuneration**

The trustees consider the board of trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

509757

##### **Trustees**

Mr S Bennett	Chairman	Mrs A Howle (Resigned August 2023)
Mr J T Smart	Treasurer	Mrs V J Smart
Miss N Herbert (Resigned January 2024)		Mr A I Roberts (Deceased January 2024)

##### **Principal address**

10 Hathaway Road  
Four Oaks  
Sutton Coldfield  
West Midlands, B75 5JB

##### **Independent Examiner**

Mike Atkinson FCA  
Wright & Co Partnership Limited  
The Squires,  
5 Walsall Street,  
Wednesbury,  
WS10 9BZ

**Little Aston Community Association**

**Report of the Trustees (continued)**  
**for the Year Ended 31 December 2023**

**TRUSTEES RESPONSIBILITY STATEMENT**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on behalf of the board by:

..... *S. J. Bennett*  
S Bennett  
Trustee

Dated: 5/08/24

**Independent Examiner's report to the Trustees of  
Little Aston Community Association**

I report on the accounts for the year ended 31 December 2023 set out on pages five to ten.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.


**Basis of the independent examiner's report**

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

**Independent examiner's statement**

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Michael Atkinson FCA  
Wright & Co Partnership Limited  
Chartered Accountants & Statutory Auditors  
5 Walsall Street  
Wednesbury  
West Midlands  
WS10 9BZ

Date: 15<sup>th</sup> July 2024

**Little Aston Community Association**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2023**

		<u>Unrestricted Funds</u>	
		<u>2023</u>	<u>2022</u>
	Notes	£	£
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		1,131	974
Investment income	2	443	31
<b>Incoming resources from charitable activities</b>			
Theatre Group	3	35,139	25,570
Twinning Section		5,623	7,940
Parent body		-	-
<b>Total incoming resources</b>		<u>42,336</u>	<u>34,515</u>
<b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
Theatre Group	4	31,386	24,353
Twinning Section		8,332	5,811
Parent body		747	653
<b>Governance costs</b>		480	780
<b>Total resources expended</b>		<u>40,945</u>	<u>31,597</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		1,391	2,918
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		28,018	25,100
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>29,409</u>	<u>28,018</u>

The notes form part of these financial statements

**Little Aston Community Association**

**Balance Sheet**

**As at 31 December 2023**

		<u>Unrestricted Funds</u>	
		<u>2023</u>	<u>2022</u>
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	6	-	-
		<hr/>	<hr/>
<b>CURRENT ASSETS</b>			
Debtors	7	2,494	1,600
Cash at bank		33,192	34,027
		<hr/>	<hr/>
		35,686	35,627
<b>CREDITORS</b>			
Amounts falling due within one year	8	6,277	7,609
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		29,409	28,018
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		29,409	28,018
		<hr/>	<hr/>
<b>NET ASSETS</b>		29,409	28,018
		<hr/>	<hr/>
<b>FUNDS</b>	10		
Unrestricted funds		29,409	28,018
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		29,409	28,018
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees on  
and were signed on its behalf by:

5/08/24



.....  
S Bennett  
Trustee

The notes form part of these financial statements

## **Little Aston Community Association**

### **Notes to the Financial Statements** **For the Year Ended 31 December 2023**

#### **1. ACCOUNTING POLICIES**

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts 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 (FRS102) issued on 16 July 2014 and with the Charities Act 2011.

##### **Going Concern**

The financial statements have been prepared on a going concern basis.

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

##### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

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

Fixtures and fittings                      - 25% / 33% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

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

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

**Little Aston Community Association**

**Notes to the Financial Statements (continued)**  
**For the Year Ended 31 December 2023**

**2. INVESTMENT INCOME**

	<u>2023</u>	<u>2022</u>
	£	£
Deposit account interest	443	31

**3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	2023			2022
	Theatre Group	Twinning Section	Total Activities	Total Activities
	£	£	£	£
Income from trips, visits and events	33,312	4,632	37,944	31,347
Members subscriptions	1,130	350	1,480	1,358
Gift Aid	187	65	252	234
Members raffle and quiz income	510	576	1,086	571
	<u>35,139</u>	<u>5,623</u>	<u>40,762</u>	<u>33,510</u>

**4. CHARITABLE ACTIVITIES COSTS**

	2023	2022
	Direct Costs	Total Costs
	£	£
Theatre Group	31,386	24,353
Twinning Section	8,332	5,811
Parent Body	747	653
	<u>40,465</u>	<u>30,817</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration, expenses or other benefits paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Little Aston Community Association**

**Notes to the Financial Statements (continued)**  
**For the Year Ended 31 December 2023**

**6. TANGIBLE FIXED ASSETS**

	2023	2022
	£	£
<b>Fixtures and Fittings</b>		
Cost		
At 1 January	247	477
At 31 December	<u>247</u>	<u>247</u>
Depreciation		
At 1 January	247	477
At 31 December	<u>247</u>	<u>247</u>
Net Book Value	<u>-</u>	<u>-</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade debtors and prepayments	512	710
Other debtors	1,982	890
	<u>2,494</u>	<u>1,600</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Deferred Income	4,990	5,753
Trade creditors	1,267	1,836
Other creditors	20	20
	<u>6,277</u>	<u>7,609</u>

**Little Aston Community Association**

**Notes to the Financial Statements (continued)**  
**For the Year Ended 31 December 2023**

**9. RELATED PARTY TRANSACTIONS**

There were no Related Party Transactions for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**10. MOVEMENT IN FUNDS**

	At 1 Jan 2023 £	Net Movement In Funds £	At 31 Dec 2023 £
<b>Unrestricted Funds</b>			
General Fund	28,018	1,391	29,409
<b>TOTAL FUNDS</b>	<u>28,018</u>	<u>1,391</u>	<u>29,409</u>

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

	Incoming Resources £	Resources Expended £	Movement In Funds £
<b>Unrestricted Funds</b>			
General Fund	42,336	40,945	1,391
<b>TOTAL FUNDS</b>	<u>42,336</u>	<u>40,945</u>	<u>1,391</u>

**Little Aston Community Association**

**Detailed Statement of Financial Activities**  
**For the year Ended 31 December 2023**

	<u>2023</u>	<u>2021</u>
	£	£
<b>INCOMING RESOURCES</b>		
Voluntary income		
Subscriptions	869	810
Donations	112	27
Gift Aid	150	137
	<hr/> 1,131	<hr/> 974
<b>Investment income</b>		
Deposit account interest	443	31
<b>Incoming resources from charitable activities</b>		
Income from trips, visits and events	37,944	31,347
Members subscriptions	1,480	1,358
Gift Aid	252	234
Members raffle and quiz income	1,086	571
	<hr/> 40,762	<hr/> 33,510
<b>Total incoming resources</b>	<hr/> 42,336	<hr/> 34,515
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Costs of trips, visits and events	36,489	27,183
Insurance	396	406
Postage and stationery	713	639
Telephone	-	60
Sundry Expenses	751	486
Meeting expenses	787	1,452
Computer Software	360	346
Bank Charges	163	153
Website Development	121	92
Grants Made	685	-
	<hr/> 40,465	<hr/> 30,817
<b>Governance costs</b>		
Accountancy	480	780
<b>Total resources expended</b>	<hr/> 40,945	<hr/> 31,597
<b>NET INCOMING/(OUTGOING) RESOURCES</b>	<hr/> 1,391	<hr/> 2,918

This statement does not form part of the statutory financial statements.

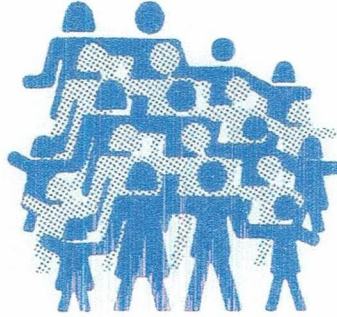
**LITTLE ASTON COMMUNITY ASSOCIATION**

England & Wales - Charity number 509757

---

# Accounts

---



*Little Aston Community Association*

**REGISTERED CHARITY NUMBER: 509757**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended  
31 December 2022

**Little Aston Community Association**

**Contents of the Financial Statements**  
**For the Year Ended 31 December 2022**

	Page
Report of the Trustees	1 to 3
Independent examiner's report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

## **Little Aston Community Association**

### **Report of the Trustees** **For the Year Ended 31 December 2022**

#### **Report of the Trustees**

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16/07/14

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The object of the Association is to promote the benefit of the inhabitants of Little Aston and the neighbourhood, without distinction of sex, political, religious or other opinions by associating the local authorities, voluntary associations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure activities with the object of improving the conditions of life for the said inhabitants.

##### **Public Benefit**

The association's activities are available to everyone. Theatre group organises social and educational activities for its members, many of whom are senior citizens. Twinning section has for many years fostered international relations by its association with the group in Burgundy. Walking group provides its members with social activities combined with exercise. The association aims to benefit the local community and by its support of Little Aston Recreation Ground Association and the village hall.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Review of charitable activities in 2022.**

Theatre Group was able to carry out a varied programme of activities during the year. Visits were made to several theatres and restaurants as well as various days out to places of interest. There was some decrease in membership due to the age of members, but the group has also gained new members.

Twining section's trip to our French friends in Saint-Georges-sur-Baulche was able to take place in April 2022 after being cancelled twice due to the pandemic. The annual barbeque was their only fund raising activity.

Walking Group's activities were able to restart after being severely affected by the pandemic.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The association controls its expenditure to ensure that financial obligations are covered by specific income streams. Activities only take place if they are financially viable. The policy is to keep a small fund in reserve to cover contingencies.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **Little Aston Community Association**

### **Report of the Trustees (continued)** **for the Year Ended 31 December 2022**

#### **PLANS FOR THE FUTURE**

Theatre Group and Walking Group are planning a full programme of activities for 2023. Twinning Section hosted its French friends from Saint-Georges-sur-Baulche, Burgundy during their visit to the Little Aston area in April 2023.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Little Aston Community Association (LACA) is governed by its constitution, adopted on 1 October 1979.

##### **Organisational structure**

The Trustees form the LACA general committee, who oversee the general management and policies of the association. For the purpose of its activities, LACA is split into three sub-groups, each with its own sub-committee, subscription and bank account. These sub-groups are -

Theatre Group	The members take part in trips to theatres, restaurants and places of interest.
Twinning Section	Little Aston has been twinned with Saint-Georges-sur-Baulche in Burgundy, France since 1981. The members take part in bi-annual trips to Burgundy and host their French correspondents on a bi-annual basis.
Walking Group	The members take part in walking trips based on places of interest.

##### **Key management personnel remuneration**

The trustees consider the board of trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

509757

##### **Trustees**

Mr S Bennett	Chairman	Mrs A Howle
Mr J T Smart	Treasurer	Mrs V J Smart
Miss N Herbert		Mr A I Roberts

##### **Principal address**

10 Hathaway Road  
Four Oaks  
Sutton Coldfield  
West Midlands, B75 5JB

#### **TRUSTEES RESPONSIBILITY STATEMENT**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state

**Little Aston Community Association**

**Report of the Trustees (Continued)**  
**For the Year Ended 31 December 2022**

of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on behalf of the board by:



.....  
S Bennett  
Trustee

Dated: 30<sup>th</sup> August 2023

## **Little Aston Community Association**

### **Statement of Financial Activities** **for the Year Ended 31 December 2022**

I report on the accounts for the year ended 31 December 2022 set out on pages five to ten.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

#### **Basis of the independent examiner's report**

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

#### **Independent examiner's statement**

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jennifer Opie FCA  
Bickerstaff & Co Chartered Accountants  
Unit 3d Guildford Road Industrial Estate,  
Guildford Road  
Hayle  
TR27 4QZ

Date: 17<sup>th</sup> August 2022

**Little Aston Community Association**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2022**

		<u>Unrestricted Funds</u>	
		<u>2022</u>	<u>2021</u>
	Notes	£	£
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		974	332
Investment income	2	31	-
<b>Incoming resources from charitable activities</b>			
	3		
Theatre Group		25,570	7,220
Twinning Section		7,940	719
Parent body		-	-
<b>Total incoming resources</b>		<b>34,515</b>	<b>8,271</b>
<b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
	4		
Theatre Group		24,353	8,771
Twinning Section		5,811	625
Parent body		653	323
<b>Governance costs</b>		<b>780</b>	<b>-</b>
<b>Total resources expended</b>		<b>31,597</b>	<b>9,719</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>2,918</b>	<b>(1,448)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>25,100</b>	<b>26,548</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>28,018</b>	<b>25,100</b>

The notes form part of these financial statements

**Little Aston Community Association**

**Balance Sheet**

**As at 31 December 2022**

		<u>Unrestricted Funds</u>	
		<u>2022</u>	<u>2021</u>
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	6	-	-
		<hr/>	<hr/>
<b>CURRENT ASSETS</b>			
Debtors	7	1,600	1,506
Cash at bank		34,027	27,948
		<hr/>	<hr/>
		35,627	29,454
		<hr/>	<hr/>
<b>CREDITORS</b>			
Amounts falling due within one year	8	7,609	4,354
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		28,018	25,100
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		28,018	25,100
		<hr/>	<hr/>
<b>NET ASSETS</b>		28,018	25,100
		<hr/>	<hr/>
<b>FUNDS</b>	10		
Unrestricted funds		28,018	25,100
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		28,018	25,100
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees on 30<sup>th</sup> August 2023 and were signed on its behalf by:



.....  
S Bennett  
Trustee

The notes form part of these financial statements

## **Little Aston Community Association**

### **Notes to the Financial Statements** **For the Year Ended 31 December 2022**

#### **1. ACCOUNTING POLICIES**

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts 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 (FRS102) issued on 16 July 2014 and with the Charities Act 2011.

##### **Going Concern**

The financial statements have been prepared on a going concern basis.

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

##### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

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

Fixtures and fittings                      - 25% / 33% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

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

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

**Little Aston Community Association**

**Notes to the Financial Statements (continued)**  
**For the Year Ended 31 December 2022**

**2. INVESTMENT INCOME**

	<u>2022</u>	<u>2021</u>
	£	£
Deposit account interest	31	-
	<u>31</u>	<u>-</u>

**3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	2022			2021
	Theatre Group	Twinning Section	Total Activities	Total Activities
	£	£	£	£
Income from trips, visits and events	23,867	7,480	31,347	7,288
Members subscriptions	1,023	335	1,358	383
Gift Aid	182	52	234	68
Members raffle and quiz income	498	73	571	200
	<u>25,570</u>	<u>7,940</u>	<u>33,510</u>	<u>7,939</u>

**4. CHARITABLE ACTIVITIES COSTS**

	2022	2021
	Direct Costs	Total Costs
	£	£
Theatre Group	24,353	8,771
Twinning Section	5,811	625
Parent Body	653	323
	<u>30,817</u>	<u>9,719</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration, expenses or other benefits paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Little Aston Community Association**

**Notes to the Financial Statements (continued)**  
**For the Year Ended 31 December 2022**

**6. TANGIBLE FIXED ASSETS**

	2022	2021
	£	£
<b>Fixtures and Fittings</b>		
Cost		
At 1 January	247	477
Additions	-	-
Items scrapped		(230)
At 31 December	<u>247</u>	<u>247</u>
Depreciation		
At 1 January	247	477
Items scrapped	-	(230)
Charge for the year	-	-
At 31 December	<u>247</u>	<u>247</u>
Net Book Value	<u>-</u>	<u>-</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade debtors and prepayments	710	446
Other debtors	890	1,060
	<u>1,600</u>	<u>1,506</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Deferred Income	5,753	1,777
Trade creditors	1,836	430
Other creditors	20	2,147
	<u>7,609</u>	<u>4,354</u>

**Little Aston Community Association**

**Notes to the Financial Statements (continued)**  
**For the Year Ended 31 December 2022**

**9. RELATED PARTY TRANSACTIONS**

There were no Related Party Transactions for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**10. MOVEMENT IN FUNDS**

	At 1 Jan 2022 £	Net Movement In Funds £	At 31 Dec 2022 £
<b>Unrestricted Funds</b>			
General Fund	25,100	2,918	28,018
<b>TOTAL FUNDS</b>	<u>25,100</u>	<u>2,918</u>	<u>28,018</u>

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

	Incoming Resources £	Resources Expended £	Movement In Funds £
<b>Unrestricted Funds</b>			
General Fund	34,515	31,597	2,918
<b>TOTAL FUNDS</b>	<u>34,515</u>	<u>31,597</u>	<u>2,918</u>

**Little Aston Community Association**

**Detailed Statement of Financial Activities**  
**For the year Ended 31 December 2022**

	<u>2022</u>	<u>2021</u>
	£	£
<b>INCOMING RESOURCES</b>		
Voluntary income		
Subscriptions	810	228
Donations	27	66
Gift Aid	137	38
	<hr/>	<hr/>
	974	332
<b>Investment income</b>		
Deposit account interest	31	-
<b>Incoming resources from charitable activities</b>		
Income from trips, visits and events	31,347	7,288
Members subscriptions	1,358	383
Gift Aid	234	68
Members raffle and quiz income	571	200
	<hr/>	<hr/>
	33,510	7,939
	<hr/>	<hr/>
<b>Total incoming resources</b>	34,515	8,271
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Costs of trips, visits and events	27,183	7,069
Insurance	406	49
Postage and stationery	639	346
Telephone	60	146
Sundry Expenses	486	159
Meeting expenses	1,452	943
Computer Software	346	864
Bank Charges	153	23
Website Development	92	120
	<hr/>	<hr/>
	30,817	9,719
<b>Governance costs</b>		
Accountancy	780	-
	<hr/>	<hr/>
<b>Total resources expended</b>	31,597	9,719
	<hr/>	<hr/>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>	2,918	(1,448)
	<hr/> <hr/>	<hr/> <hr/>

This statement does not form part of the statutory financial statements.