

**Charity number: 510300**

**Linthorpe Community Association**  
**Trustees' report and financial statements**  
**for the year ended 31 July 2025**

**CHIPCHASE MANNERS**  
**Chartered Accountants**  
**384 Linthorpe Road**  
**Middlesbrough**  
**TS5 6HA**

# **Linthorpe Community Association**

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# **Linthorpe Community Association**

## **Report of the trustees**

The members of the General Committee, who are trustees for the purpose of the charity law, have pleasure in presenting their report together with the financial statements of the charity for the year ended 31 July 2025.

### **Reference and administrative information**

#### **Status**

The Linthorpe Community Association is an unincorporated charity, constituted under a trust deed and registered with the Charity Commission under charity number 510300.

**Charity number** 510300

**Business address** 468 Linthorpe Road  
Middlesbrough  
TS5 6HA

**Registered office** 468 linthorpe Road  
Middlesbrough  
TS6 6HX

<b>Trustees</b>	M O'Brien	(Chair) (Resigned)
	B Degol	(Chair) (Appointed 20 February 2025)
	L Brown	(Treasurer) (Resigned)
	B Smith	(Secretary)
	I Mawson	(Appointed 20 February 2025)
	J R Clark	(Appointed 20 February 2025)
	M Lowes	(Appointed 20 February 2025)
	J Clark	(Appointed 20 February 2025)
	H A S Hameed	(Appointed 20 February 2025)

**Secretary** B Smith

**Accountants** Chipchase Manners  
384 Linthorpe Road  
Middlesbrough  
TS5 6HA

**Bankers** Yorkshire Bank plc  
Central  
7 Linthorpe Road  
Middlesbrough  
TS1 1RF

## **Linthorpe Community Association**

### **Report of the trustees for the year ended 31 July 2025**

#### **Structure, governance and management**

##### *Governing document*

The Linthorpe Community Association is an unincorporated charity, constituted under a trust deed and registered with the Charity Commission under charity number 510300.

##### *Governing body and organisational management*

The policy and general management of the affairs of the Association are controlled by a General Committee.

If vacancies occur among the honorary officers of the Association or its own members, the General Committee has the power to fill these posts from amongst its members and those of the Association.

The General Committee meets not less than six times per year.

In addition, the General Committee may co-opt further members, who shall be members of the Association, provided that the number of co-opted members shall not exceed one third of the total membership of the Committee.

The General Committee also has the power to appoint such committees as it may from time to time determine, and may determine their power and terms of reference.

Members of the General Committee are trustees for the purpose of charity law. Details of those members of the General Committee who served during the year are included at page 1.

##### *Trustee training*

New trustees are inducted into the working environment of the charity, and also of the organisation as a registered charity, including trustees' policy and procedures.

##### *Risk management*

The trustees and members of the General Committee have examined the major strategic, business and operational risks which the charity could be exposed to, and have established systems to monitor and control any such risks to mitigate any impact that they may have on the charity.

#### **Objectives and activities for the public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives.

##### *The objectives of the Charity*

The objects of the Linthorpe Community Association are twofold. Firstly, to promote the benefit of the inhabitants of Linthorpe and neighbourhood by associating the Local Authorities, voluntary organisations and inhabitants 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 objects of improving the conditions of life for the said inhabitants. Secondly, to establish or to 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.

# **Linthorpe Community Association**

## **Report of the trustees for the year ended 31 July 2025**

### **Achievements and performance**

#### *Chairperson's report*

The charity's policies in the pursuit of its objectives have not changed during the year. The General Committee considers the activities of the charity during the year to be satisfactory. The Linthorpe Community Association continued to run the Linthorpe Community Centre through its volunteers, thus providing a place for various groups to hold their meetings. The Association also continued to operate regular coffee mornings and other fundraising events in order to contribute funds for the general running of the building. Other funding included rental fees for the use of the Community Centre by user groups, and from the availability of the hall for hire for private parties.

### **Financial review**

#### *Results for the year*

The charity continues to be reliant on the local community utilising the facilities of the Linthorpe Community Association. The Charity is pleased to report that the hire of the community centre has once again resulted in a surplus this year with charitable incoming resources during the year exceeding charitable resources expended for the year by £4,132.

#### *Reserves policy*

The charity has established a reserves policy whereby the unrestricted reserves held by the charity should be sufficient to enable the charity to fund between 6 and 9 months of resources expended. At this level, the management committee feel that they would be able to continue the current activities of the charity in the event of a significant drop in its income. This 6 to 9 month period would provide the charity with the necessary time to seek and develop new streams of income. In the unlikely event that the Community Centre could not function on a voluntary basis through the Linthorpe Community Association, the building would revert to the control of Middlesbrough Borough Council. The Linthorpe Community Association currently has general reserves of £16,611 which would cover 8 months of normal operational costs. It is hoped that activity levels and use of the community hall should continue. The trustees continue to endeavour to establish additional income streams and encourage existing income streams to increase. However fixed operating costs of the establishment continue to increase by a greater amount and this places a burden on the long term viability of the organisation.

### **Statement of trustees' responsibilities**

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

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. 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 judgements and estimates that are reasonable and prudent; and
- 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 operation.

## **Linthorpe Community Association**

### **Report of the trustees for the year ended 31 July 2025**

The trustees are responsible for keeping proper accounting records which 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 and the Charity (Accounts and Reports) Regulations 2008. 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.

**On behalf of the trustees**

A handwritten signature in black ink, appearing to read 'B Smith', written in a cursive style.

**B Smith**

**Trustee**

**16 April 2026**

## **Linthorpe Community Association**

### **Independent examiner's report to the trustees on the unaudited financial statements of Linthorpe Community Association.**

I report on the accounts of Linthorpe Community Association for the year ended 31 July 2025 set out on pages 1 to 12.

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

As the charity's trustees you are responsible for the preparation of the accounts, you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), that an independent examination is needed. 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 independent examiner's statement**

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 statement below.

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

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper 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
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
**C S Gorman**  
**(FCCA, FCA)**  
**Independent examiner**

**Chipchase Manners**  
**Chartered Accountants**  
**384 Linthorpe Road**  
**Middlesbrough**  
**TS5 6HA**

**16 April 2026**

# **Linthorpe Community Association**

## **Statement of financial activities**

**For the year ended 31 July 2025**

	Notes	Unrestricted funds £	2025 Total £	2024 Total £
<b>Incoming resources</b>				
Incoming resources from generating funds:				
Voluntary income	3	222	222	100
Activities for generating funds	4	748	748	632
Investment income	5	10	10	32
Incoming resources from charitable activities	6	27,303	27,303	18,569
<b>Total incoming resources</b>		<u>28,283</u>	<u>28,283</u>	<u>19,333</u>
<b>Resources expended</b>				
Charitable activities	7	22,177	22,177	16,830
Governance costs	8	1,974	1,974	2,091
<b>Total resources expended</b>		<u>24,151</u>	<u>24,151</u>	<u>18,921</u>
<b>Net incoming resources for the year /</b>				
<b>Net income for the year</b>		4,132	4,132	412
Total funds brought forward		<u>12,479</u>	<u>12,479</u>	<u>12,067</u>
<b>Total funds carried forward</b>		<u>16,611</u>	<u>16,611</u>	<u>12,479</u>

The notes on pages 8 to 12 form an integral part of these financial statements.



# Linthorpe Community Association

## Balance sheet as at 31 July 2025

		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		371		462
<b>Current assets</b>					
Stocks		45		40	
Debtors	11	472		207	
Cash at bank and in hand		17,056		14,175	
		<u>17,573</u>		<u>14,422</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(1,333)</u>		<u>(2,405)</u>	
<b>Net current assets</b>			16,240		12,017
<b>Net assets</b>			<u>16,611</u>		<u>12,479</u>
<b>Funds</b>	13				
Unrestricted income funds			16,611		12,479
<b>Total funds</b>			<u>16,611</u>		<u>12,479</u>

The financial statements were approved by the trustees 16 April 2026 and signed on its behalf by



**B Smith**  
Trustee



**H A S Hameed**  
Trustee

The notes on pages 8 to 12 form an integral part of these financial statements.

# **Linthorpe Community Association**

## **Notes to financial statements for the year ended 31 July 2025**

### **1. Statement of Compliance**

The financial statements have been prepared in compliance with FRS102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and the Republic of Ireland FRS102 (Charity SORP (FRS102)) and the Charities Act 2011.

### **2. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

#### **2.1. Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 and the Charities Act 2011.

#### **2.2. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

The major sources of income are received by ways of fees, donations, fundraising activities, community centre hire and coffee bar. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

#### **2.3. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those costs incurred with the administration of the charity and compliance with constitutional and statutory requirements.

#### **2.4. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 20% reducing balance

#### **2.5. Stock**

Stock is valued at the lower of cost and net realisable value.

# Linthorpe Community Association

## Notes to financial statements for the year ended 31 July 2025

### 2.6. Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS102. Disclosure in respect of the financial instruments have not been presented.

### 3. Voluntary income

	Unrestricted funds £	2025 Total £	2024 Total £
Donations	222	222	100
	<u>222</u>	<u>222</u>	<u>100</u>

### 4. Activities for generating funds

	Unrestricted funds £	2025 Total £	2024 Total £
Income from bingo, raffles, and table top sales	748	748	632
	<u>748</u>	<u>748</u>	<u>632</u>

### 5. Investment income

	Unrestricted funds £	2025 Total £	2024 Total £
Deposit account interest	-	-	12
Bank interest received	10	10	20
	<u>10</u>	<u>10</u>	<u>32</u>

### 6. Incoming resources from charitable activities

	Unrestricted funds £	2025 Total £	2024 Total £
Membership fees	441	441	-
Coffee bar	5,586	5,586	3,531
Community centre hire	21,276	21,276	15,038
	<u>27,303</u>	<u>27,303</u>	<u>18,569</u>

## **Linthorpe Community Association**

### **Notes to financial statements for the year ended 31 July 2025**

#### **7. Costs of charitable activities**

	<b>Unrestricted funds £</b>	<b>2025 Total £</b>	<b>2024 Total £</b>
Purchases	1,146	1,146	1,298
Rates and water	1,042	1,042	1,142
Light and heat	8,180	8,180	5,936
Repairs and maintenance	2,100	2,100	-
Insurance	2,426	2,426	2,319
Room hire - SLA	1,000	1,000	
Cleaning	6,283	6,283	6,135
	<u>22,177</u>	<u>22,177</u>	<u>16,830</u>

#### **8. Governance costs**

	<b>Unrestricted funds £</b>	<b>2025 Total £</b>	<b>2024 Total £</b>
Telephone	854	854	1,168
Computers and software	226	226	-
Licenses and subscription	23	23	-
Accountancy fees	780	780	810
Depreciation	91	91	113
	<u>1,974</u>	<u>1,974</u>	<u>2,091</u>

#### **9. Employees**

##### **Employment costs**

No salaries or wages have been paid to employees, including the trustees, during the year.

# Linthorpe Community Association

## Notes to financial statements for the year ended 31 July 2025

10. Tangible fixed assets	Fixtures, fittings and equipment		Total
	£	£	
<b>Cost</b>			
At 1 August 2024 and			
At 31 July 2025	11,216	11,216	
<b>Depreciation</b>			
At 1 August 2024	10,754	10,754	
Charge for the year	91	91	
At 31 July 2025	10,845	10,845	
<b>Net book values</b>			
At 31 July 2025	371	371	
At 31 July 2024	462	462	
<b>11. Debtors</b>	<b>2025</b>	<b>2024</b>	
	£	£	
Other debtors	472	207	
<b>12. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>	
	£	£	
Accruals and deferred income	1,333	2,405	
<b>13. Analysis of net assets between funds</b>	<b>Unrestricted funds</b>	<b>Total funds</b>	
	£	£	
Fund balances at 31 July 2025 as represented by:			
Tangible fixed assets	371	371	
Current assets	17,573	17,573	
Current liabilities	(1,333)	(1,333)	
	16,611	16,611	

## **Linthorpe Community Association**

### **Notes to financial statements for the year ended 31 July 2025**

<b>14. Unrestricted funds</b>	<b>At 1 August 2024 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>At 31 July 2025 £</b>
Unrestricted Fund	<u>12,479</u>	<u>28,283</u>	<u>(24,151)</u>	<u>16,611</u>

#### **Purposes of unrestricted funds**

The general reserve comprises of those funds which the trustees are free to use in accordance with the charitable objectives.