

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

England & Wales · Charity number 703151

Details

Other names	LEOMINSTER AND DISTRICT COMMUNITY ASSOCIATION
Status	Registered
Legal form	CIO
Registered	1990-07-26
Register	View on the Charity Commission register

Contact

Address	Leominster Community Centre School Road Leominster HR6 8NJ
Phone	01568616411
Email	comcentreleo@outlook.com
Website	www.leominstercommunitycentre.com

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF LEOMINSTER & DISTRICT & THE NEIGHBOURHOOD (HERE-INAFTER CALLED "THE AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX OR A POLITICAL, RELIGIOUS OR OTHER OPINION BY ASSOCIATING THE LOCAL AUTHORITY, VOLUNTARY ORGANISATIONS & INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION & TO PROMOTE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION & LEISURE TIME OCCUPATIONS WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS; TO ESTABLISH OR TO SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE & TO MAINTAIN & MANAGE, OR TO COOPERATE WITH ANY LOCAL STATUTORY AUTHORITY IN THE MAINTENANCE & MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE ASSOCIATION AND ITS CONSTITUENT BODIES IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: To provide affordable room hire space for voluntary groups, charities to meet. To provide room hire for activities such as health and fitness, art, and education to take place. To provide affordable office space for local charities. To support childrens activities, vulnerable groups, activities for people with disabilities and the general public.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** LEOMINSTER AND DISTRICT AND THE NEIGHBOURHOOD
- Herefordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£79,157	£86,422	-	-
2024-03-31	£59,235	£83,719	-	-
2023-03-31	£67,936	£74,464	-	-
2022-03-31	£82,402	£66,711	-	-
2021-03-31	£84,931	£61,570	-	-

Trustees

Name	Role	Appointed
Fr Guy Cole		2025-10-01
Gill Murdoch		2025-03-01
Jenny Bartlett		2020-08-01
John Hoskinson		2019-07-22
Tessa Emmaline Smith-Winnard		2023-05-30

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 703151

Accounts



Trustees' Annual Report for the period

From 1 April 2024 Period start date To 31 March 2025 Period end date

Charity name: Leominster District Community Association (LDCA)

Charity registration number: 703151

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The Charity continues to manage and develop Leominster Community Centre (LCC) to provide facilities and opportunities to the benefit of Leominster and its environs.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The Trustees note that the LDCA exists to benefit local inhabitants and meet their needs in terms of leisure, education, advice, support and wellbeing. The LDCA operates an Equal Opportunities policy and provides facilities on an inclusive basis. Hirers and tenants are offered regular opportunities to comment on the facilities and services provided at LCC and their suggestions are reviewed and, where practicable and applicable, implemented.</p> <p>The Trustees and Staff Team try to help and facilitate the use of LCC so that hirers and tenants make best use of those which are available. LCC is currently hired regularly by over 40 community groups/local charities, over 10 local government or similar organisations and around 10 commercial organisations. It is sporadically hire as a party venue and has 10 tenants.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees take note of the guidance on public benefit from the Charity Commission and consider how they can contribute to activities and events planned throughout the year.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The Trustees note that the LDCA exists to benefit local inhabitants and meet their needs in terms of leisure, education, advice, support and wellbeing. The LDCA operates an Equal Opportunities policy and provides facilities on an inclusive basis. Hirers and tenants are offered regular opportunities to comment on the facilities and services provided at LCC and their suggestions are reviewed and, where practicable and applicable, implemented.</p> <p>The Trustees and Staff Team try to help and facilitate the use of LCC so that hirers and tenants make best use of those which are available. LCC is currently hired regularly by over 40 community groups/local charities, over 10 local government or similar organisations and around 10 commercial organisations. It is sporadically hire as a party venue and has 10 tenants.</p> <p>The usage of the LCC has increased in the year and, as before, while additional promotional activity has taken place, it has been difficult to measure its impact. The LCC website has hit some problems. However, these have largely been resolved and more activity and postings are planned for the future.</p> <p>Films continue to be popular and further live events have taken place.</p> <p>Further works improving the interior of LCC continue, with the Hall being the latest area for decoration.</p> <p>The LCC staff continue to work with the tenants, supporting their work and meeting with them.</p>

		Both the Health Centre and Resource Centre continue to be busy and appreciated by the local community.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>The Trustees are required by law to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements, the Trustees are required to:</p> <ul style="list-style-type: none"> • Select suitable accounting policies and apply them consistently • Make judgements and estimates that are reasonable and prudent • Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation. <p>Then Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and</p>
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		<p>detection of fraud and other irregularities.</p> <p>The current situation is under constant review and plans are discussed to improve income via a number of different routes. Running costs are likewise reviewed and efficiencies made where achievable.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The LDCA has a reserve fund in place to meet any unexpected need. This figure is reviewed annually
Amount of reserves held	Para 1.22	£15k
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The main source of income for the LDCA is through room hire fees and tenants rents at LCC and a grant from Leominster Town Council.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	Increases in underlying running costs (utilities and insurance) present financial challenges while a lack of volunteers is also a concern. The latter is to be addressed via a concerted campaign in the new financial year, however.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>Under the Constitution of the CIO, every Trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity Trustees.</p> <p>In selecting individuals for appointment as Trustees, the existing Trustees have</p>

		regard to the skills, knowledge and experience that candidates can bring to the CIO.
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Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Prospective Trustees are given a copy of the Constitution and the latest Annual Report. They are also given appropriate literature concerning the role and responsibilities of a trustee.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Trustees and staff team meet regularly, while Trustees meet in accordance with the LDCA Constitution.
Relationship with any related parties	Para 1.51	The LDCA continues its relationships with Leominster Town Council, Herefordshire Council, the local NHS Trust, Leominster Food Bank, Citizens Advice, Transition Leominster and a range of local community groups and charities.
Other		

Reference and Administrative details

Charity name	Leominster Community Association
Other name the charity uses	
Registered charity number	703151
Charity's principal address	Leominster Community Centre School Road Leominster HR6 8NJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	John Hoskinson	Chair (partial)		
2	Rev M Kneen	Chair (partial)		
3	Jennifer Bartlett			
4	Sophie Budden			
5	Tessa E Smith-Winnard			

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	John Henry Hoskinson	
Position (eg Secretary, Chair, etc)	Chair	
Date	19 December 2025	

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION
FINANCIAL STATEMENTS
31ST MARCH 2025

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Fr G Cole
J Hoskinson
J Bartlett
G Mudoch
T Smith-Winnard

Secretary

M Turner

Registered Office

Community Centre
School Road
Leominster
HR6 8NJ

Charity number

703151

Accountant

Lee Cockett FCA FMAAT
Cockett & Co. Ltd
2e Rainbow Street
Leominster
HR6 8DQ

Bankers

The Co-Operative Bank PLC
PO Box 250
Skelmersdale
WN8 6WT

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Lee Cockett FCA FMAAT
Institute of Chartered Accountants in England and Wales
Cockett & Co. Limited
Chartered Accountants
2e Rainbow Street
Leominster
HR6 8DQ

Dated:

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING THE INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2025

	Note	General Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary income - donations		1403	-	1403	-
Activities for generating funds		979	-	979	-
Investment income		376	-	376	142
<i>Incoming resources from charitable activities</i>					
Grants - Refurbishment		-	6381	6381	-
Grants - LTC		8000		8000	8000
Rent		19994	-	19994	17285
Room hire		42024	-	42024	33808
<i>Other incoming resources</i>		-	-	-	-
Total incoming resources		72776	6381	79157	59235
Resources expended					
<i>Costs of generating funds:</i>					
Generating voluntary income		-	-	-	-
Charitable activities	3	79345	6381	79345	79168
Governance costs	4	696	-	696	696
Total resources expended		80041	6381	86422	83719
Net incoming resources		-7265	0	-7265	-24484
Total funds brought forward		34459	1149	35608	60092
Retained funds carried forward		27194	1149	28343	35608

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31ST MARCH 2025

			2025		2024
	Note	£	£	£	£
Fixed Assets					
Tangible assets	7				
Unrestricted funds			-		-
Restricted funds			-		-
			<u>0</u>		<u>0</u>
Current assets					
Debtors & prepayments	8	6573		7212	
Cash at bank & in hand		27559		36697	
			<u>34132</u>		<u>43909</u>
Creditors: amounts falling due within one year	9		<u>-5789</u>		<u>-8301</u>
Net current assets			<u>28343</u>		<u>35608</u>
Total assets less current liabilities			<u>28343</u>		<u>35608</u>
Funds					
Unrestricted			27194		34459
Restricted	10		1149		1149
Total funds			<u>28343</u>		<u>35608</u>

The financial statements on pages 10 to 15 were approved by the Trustees on
and were signed on its behalf by:

Rev M Kneen
Chair

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

1 Accounting policies

Accounting convention

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charities SORP (FRS 102) rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	20% reducing balance
All other assets	10% straight line basis

Incoming resources

Income is accounted for in the period in which it is entitled to receipt.

Resources expended

Resources expended are recognised in the Statement of Financial Activities on an accruals basis.

Investments

The company only holds a bank deposit account.

CIO information

Leominster District Community Association was registered as a charitable incorporated organisation on 4th November 2020 and is governed by a constitution dated 11th August 2020 and registered with the Charity Commission under charity number 703151. The charity's principal office address is School Road, Leominster, HR6 8NJ.

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

2 Surplus for the year

The surplus of income over expenditure is stated after charging:

	2025	2024
	£	£
Depreciation of tangible fixed assets	0	0
	<hr/>	<hr/>

3 Charitable activity costs

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Staff costs				
Salaries and wages	50562	-	50562	54987
Volunteer & tutor costs	0	-	0	675
Premises costs				
Maintenance & repairs	7358	6381	13739	4713
Lighting	0	-	0	3855
Cleaning	1030	-	1030	245
Water rates	1993	-	1993	0
Electricity & gas	9803	-	9803	9991
Office costs				
Insurance	3453	-	3453	3304
Postage & stationery	109	-	109	1022
Equipment repairs & support	640	-	640	879
Telephone	929	-	929	934
Depreciation	0	-	0	0
Catering supplies	457	-	457	1407
Activity costs	-	-	-	-
Support costs				
Office costs	0	-	0	387
Bookkeeping	1417	-	1417	101
Advertising	74	-	74	166
Licence & subscriptions	292	-	292	328
Sundry	1228	-	1228	29
	<hr/>	<hr/>	<hr/>	<hr/>
	79345	6381	85726	83023
	<hr/>	<hr/>	<hr/>	<hr/>

The support costs are calculated on an actual basis.

There is only one activity - that of managing and developing a community centre.

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

Fr G Cole

4 Governance costs	2025	2024
	£	£
Accounts, pension & payroll fees	696	696
Legal fees	-	-
AGM costs	-	-
	<hr/>	<hr/>
	696	696
	<hr/>	<hr/>

5 Trustee remuneration and expenses

No remuneration was paid to trustees in the year, nor were any expenses reimbursed to them. (2024 - £nil)

6 Staff costs	2025	2024
	£	£
Wages and salaries	50562	54987
Social security costs	-	-
Average number of employees employed on a part-time basis.	6	6

No employee earned above £60,000.

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

7 Tangible fixed assets

	Fixtures, fittings & equipment		Total
	£		£
Cost			
As at 1st April 2024	59101	13431	72532
Added	-	-	-
	<hr/>	<hr/>	<hr/>
As at 31st March 2025	59101	13431	72532
	<hr/>	<hr/>	<hr/>
Depreciation			
As at 1st April 2024	59101	13431	72532
Charge for the year	-	-	0
	<hr/>	<hr/>	<hr/>
As at 31st March 2025	59101	13431	72532
	<hr/>	<hr/>	<hr/>
Net Book Value			
As at 31st March 2025	-	-	-
	<hr/>	<hr/>	<hr/>
As at 31st March 2024	0	-	0
	<hr/>	<hr/>	<hr/>

8 Debtors

	2025	2024
	£	£
Room hire fees due	6573	7212
	<hr/>	<hr/>
	6573	7212
	<hr/>	<hr/>

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	696	696
3rd party funds held	0	181
Creditors	5093	7424
	<hr/>	<hr/>
	5789	8301
	<hr/>	<hr/>

10 Restricted funds

	As at 1st	Income	Resources	As at 31st
	April 2024	£	expended	March 2025
	£	£	£	£
Co-op - Air Conditioning	1149	-	0	1149
HCC - Refurbishment	0	6381	6381	0
	<hr/>	<hr/>	<hr/>	<hr/>
	1149	6381	6381	1149
	<hr/>	<hr/>	<hr/>	<hr/>

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

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

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Lee Cockett FCA FMAAT
Institute of Chartered Accountants in England and Wales
Cockett & Co. Limited
Chartered Accountants
2e Rainbow Street
Leominster
HR6 8DQ

Dated:

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 703151

Accounts



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From 1st April 2023 Period start date To 31st March 2024 Period end date

Charity name: Leominster District Community Association

Charity registration number: 703151

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The Charity's object and its principal activity continues to be that of managing and developing the Community Centre for the inhabitants of Leominster and its immediate district, and to provide community development where possible to improve the lives of the inhabitants.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>Trustees are ever mindful that the charity was set up to benefit local people and with due regard to those in need, whether their need be leisure, education or advice and support. To this end we have an active Equal Opportunities policy and we are pleased to respond to requests from our community. Room hirers and Centre users are regularly offered the opportunity to comment on the services and facilities at the Centre and, where possible, suggestions made are further discussed and then implemented.</p> <p>A main objective of the Trustees and Management Team during this period has been to support the various groups and organisations using the Centre to work towards sustainability. Initiatives have been introduced that help with advertising, running of special events to promote groups and their activities. New groups have been helped with special room rates for up to six months.</p> <p>The current list of room hirers includes:</p> <p>Guides</p>

		<p>2 self-led Art Groups</p> <p>The Workers Educational Association talks and workshops</p> <p>The Leominster Community Choir</p> <p>Flower Arranging Workshops</p> <p>The ECHO Friday Club for adults with learning and physical disabilities</p> <p>The Leominster Festival</p> <p>Line Dancing</p> <p>2 Creative Writing Groups</p> <p>A weekly philosophy group</p> <p>The Spiritual Awareness Church</p> <p>Carers support and training group</p> <p>Yoga Classes including Yoga for Parkinson's</p> <p>WI meetings</p> <p>Conductive Enablement for sufferers of parkinsons and strokes</p> <p>Leominster Chess Club</p> <p>Family Liaison Groups</p> <p>The Mortimer History Group</p> <p>Leominster Repair Café</p> <p>Mencap support groups</p> <p>The Teddy Trust</p> <p>The Management Team regularly meet with representatives from The NHS, Herefordshire Council and Leominster Town Council.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities, in particular, the Trustees consider how planned activities will contribute to the aims and objectives they set.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The Trustees are ever mindful that the charity was set up to benefit local people and with due regard to those in need, whether their need be leisure, education or advice and support. To this end we have an active Equal Opportunities policy and we are pleased to respond to requests from our community. Room hirers and Centre users are regularly offered the opportunity to comment on the services and facilities at the Centre and, where possible, suggestions made are further discussed and then implemented.</p> <p>The Management Team continue to regularly meet with representatives from The NHS, Herefordshire Council and Leominster Town Council and other interested parties.</p> <p>The period has been busy for the Community Centre with room hire uptake gradually improving. Additional advertising has taken place on both social media and the local press with mixed results. The Association web site is regularly up-dated and details all events and classes/workshops/groups</p>

		<p>that the Centre accommodates. A regular news letter for all room hirers and tenants has been set up and maintained.</p> <p>Playhouse Cinema,(an LDCA project.) showing films each month continues to attract good audiences. These include special child orientated presentations. In association with Arts Alive live performances have been presented for family audiences .</p> <p>During the period the refurbishment programme continued with reception area and therapy room(attached to the Natural Health Centre) being redecorated. The easy access wc has been completely refitted and decorated and an alarm system has been installed.</p> <p>The Centres tenants Kelsam Support Services Ltd, Andrew Gunn(artist) and Karl Griffiths (First Aid) have continuing tenancies and are regularly consulted and supported.</p> <p>The Natural Health Centre therapists continue to work and have reported a good year.</p> <p>The Reprographic Resource Centre run entirely by volunteers continued to provide an important service to the community.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>The Trustees are required by law to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements the Trustees are required to:</p> <ul style="list-style-type: none"> - select suitable accounting policies and apply them consistently; - make judgements and estimates that are reasonable and prudent; - prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation. <p>The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. 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.</p> <p>The current situation is under constant review and plans are discussed to improve income via more advertising. Running costs are likewise reviewed and improvements made where possible.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>The Association has for some time had a reserve fund . This, to act as necessary, if any major calamity should befall. The Trustees review this amount on an annual basis.</p>
Amount of reserves held	Para 1.22	£15,000.
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

		The principal sources of income during
--	--	--

The charity's principal sources of funds (including any fundraising)	Para 1.47	this period was room hire fees and tenants rents, a grant of £8,000 from Leominster Town Council.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	Increased energy costs and insurance premiums are seen as a major issue by both the Trustees and the Management Team. The lack of volunteers to complement the work of the team has become a major talking point and approaches to resolving this issue are being explored on a regular basis,
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Constitution
How is the charity constituted?	Para 1.25	Charitably Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Under the Constitution of the CIO every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Prospective trustees will be given a copy of the constitution and a copy of the latest Annual Report. They will also be given appropriate literature concerning the role of a trustee and legal obligations.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Trustees and Management Team meet monthly by zoom or face to face. Trustees hold meetings as and when necessary.
Relationship with any related parties	Para 1.51	The Association continues its relationship with Leominster Town Council, Herefordshire Council, Leominster Food Bank and Transition Leominster.
Other		

Reference and Administrative details

Charity name	Leominster District Community Association
Other name the charity uses	
Registered charity number	703151
Charity's principal address	The Leominster Community Centre

	School Road Leominster Herefordshire HR6 8NJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	John Hoskinson	Chair		Trustees
2	Rev M.Kneen			Trustees
3	Jennifer Bartlett			Trustees
4	Sophie Budden		From 30/5/23	Trustees
5	Tessa E Smith-Winnard		From 30/5/23	Trustees
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

J H Hedderman

Full name(s)

JOHN HENRY HEDDERMAN

Position (eg Secretary,
Chair, etc)

CHAIR

Date

17/01/2025

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION
FINANCIAL STATEMENTS
31ST MARCH 2024

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Rev M Kneen
J Hoskinson
J Bartlett
S Budden
T Smith-Winnard

Secretary

R Brookman

Registered Office

Community Centre
School Road
Leominster
HR6 8NJ

Charity number

703151

Accountant

Lee Cockett FCA FMAAT
Cockett & Co. Ltd
2e Rainbow Street
Leominster
HR6 8DQ

Bankers

The Co-Operative Bank PLC
PO Box 250
Skelmersdale
WN8 6WT

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Lee Cockett FCA FMAAT
Institute of Chartered Accountants in England and Wales
Cockett & Co. Limited
Chartered Accountants
2e Rainbow Street
Leominster
HR6 8DQ

Dated:

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING THE INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2024

	Note	General Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary income - donations		-	-	-	2756
Activities for generating funds		-	-	-	-
Investment income		142	-	142	52
<i>Incoming resources from charitable activities</i>					
Grants - HCC		-	-	-	818
Grants - LTC		8000	-	8000	8000
Rent		17285	-	17285	17064
Room hire		33808	-	33808	39246
<i>Other incoming resources</i>		-	-	-	-
Total incoming resources		59235	0	59235	67936
Resources expended					
<i>Costs of generating funds:</i>					
Generating voluntary income		-	-	-	-
Charitable activities	3	79168	3855	79168	73768
Governance costs	4	696	-	696	696
Total resources expended		79864	3855	83719	74464
Net incoming resources		-20629	-3855	-24484	-6528
Total funds brought forward		55088	5004	60092	66620
Retained funds carried forward		34459	1149	35608	60092

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31ST MARCH 2024

			2024		2023
	Note	£	£	£	£
Fixed Assets					
Tangible assets	7				
Unrestricted funds			-		-
Restricted funds			-		-
			<hr/>		<hr/>
			0		0
Current assets					
Debtors & prepayments	8	7212		6115	
Cash at bank & in hand		36697		55665	
			<hr/>	<hr/>	
			43909		61780
Creditors: amounts falling due within one year	9		-8301		-1688
			<hr/>	<hr/>	
Net current assets			35608		60092
			<hr/>		<hr/>
Total assets less current liabilities			35608		60092
			<hr/>		<hr/>
Funds					
Unrestricted			34459		55088
Restricted	10		1149		5004
			<hr/>		<hr/>
Total funds			35608		60092
			<hr/>		<hr/>

The financial statements on pages 10 to 15 were approved by the Trustees on
and were signed on its behalf by:

Rev M Kneen
Chair

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

1 Accounting policies

Accounting convention

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charities SORP (FRS 102) rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	20% reducing balance
All other assets	10% straight line basis

Incoming resources

Income is accounted for in the period in which it is entitled to receipt.

Resources expended

Resources expended are recognised in the Statement of Financial Activities on an accruals basis.

Investments

The company only holds a bank deposit account.

CIO information

Leominster District Community Association was registered as a charitable incorporated organisation on 4th November 2020 and is governed by a constitution dated 11th August 2020 and registered with the Charity Commission under charity number 703151. The charity's principal office address is School Road, Leominster, HR6 8NJ.

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

2 Surplus for the year

The surplus of income over expenditure is stated after charging:

	2024	2023
	£	£
Depreciation of tangible fixed assets	0	0
	<hr/>	<hr/>

3 Charitable activity costs

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Staff costs				
Salaries and wages	54987	-	54987	48932
Volunteer & tutor costs	675	-	675	175
Premises costs				
Maintenance & repairs	4713	-	4713	3227
Lighting	0	3855	3855	-
Cleaning	245	-	245	714
Water rates	0	-	0	1752
Electricity & gas	9991	-	9991	11809
Office costs				
Insurance	3304	-	3304	3374
Postage & stationery	1022	-	1022	426
Equipment repairs & support	879	-	879	877
Telephone	934	-	934	753
Depreciation	0	-	0	-
Catering supplies	1407	-	1407	469
Activity costs	-	-	-	-
Support costs				
Office costs	387	-	387	-
Bookkeeping	101	-	101	270
Advertising	166	-	166	224
Licence & subscriptions	328	-	328	472
Sundry	29	-	29	294
	<hr/>	<hr/>	<hr/>	<hr/>
	79168	3855	83023	73768
	<hr/>	<hr/>	<hr/>	<hr/>

The support costs are calculated on an actual basis.

There is only one activity - that of managing and developing a community centre.

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

4 Governance costs	2024	2023
	£	£
Accounts, pension & payroll fees	696	696
Legal fees	-	-
AGM costs	-	-
	<hr/>	<hr/>
	696	696
	<hr/>	<hr/>

5 Trustee remuneration and expenses

No remuneration was paid to trustees in the year, nor were any expenses reimbursed to them. (2023 - £nil)

6 Staff costs	2024	2023
	£	£
Wages and salaries	54981	48932
Social security costs	-	-
Average number of employees employed on a part-time basis.	6	6

No employee earned above £60,000.

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

7 Tangible fixed assets

	Fixtures, fittings & equipment		Total
	£		£
Cost			
As at 1st April 2023	59101	13431	72532
Added	-	-	-
	<hr/>	<hr/>	<hr/>
As at 31st March 2024	59101	13431	72532
	<hr/>	<hr/>	<hr/>
Depreciation			
As at 1st April 2023	59101	13431	72532
Charge for the year	-	-	0
	<hr/>	<hr/>	<hr/>
As at 31st March 2024	59101	13431	72532
	<hr/>	<hr/>	<hr/>
Net Book Value			
As at 31st March 2024	-	-	-
	<hr/>	<hr/>	<hr/>
As at 31st March 2023	0	-	0
	<hr/>	<hr/>	<hr/>

8 Debtors

	2024	2023
	£	£
Room hire fees due	7212	6115
	<hr/>	<hr/>
	7212	6115
	<hr/>	<hr/>

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	696	696
3rd party funds held	181	181
Creditors	7424	811
	<hr/>	<hr/>
	8301	1688
	<hr/>	<hr/>

10 Restricted funds

	As at 1st	Income	Resources	As at 31st
	April 2023	£	expended	March 2024
	£	£	£	£
Co-op - Air Conditioning	5004	-	-3855	1149
	<hr/>	<hr/>	<hr/>	<hr/>
	5004	-	-3855	1149
	<hr/>	<hr/>	<hr/>	<hr/>



Section A

Independent Examiner's Report

Report to the trustees	Charity Name Leominster District Community Association		
On accounts for the year ended	31 st March 2024	Charity no (if any)	703151
Set out on pages	 (remember to include the page numbers of additional sheets)		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 03 / 2024**.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:		Date:	25/01/2025
----------------	--	--------------	------------

Name:	Lee Cockett
--------------	-------------

Relevant professional qualification(s) or body (if any):	FCA - ICAEW
---	-------------

Address:	2e Rainbow Street
-----------------	-------------------

Leominster

HR6 8DQ

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 703151

Accounts



Trustees' Annual Report for the period

Period start date			Period end date				
From	Day1	Month 4	Year2022	To	Day31	Month3	Year2023

Section A Reference and administration details

Charity name **Leominster District Community Association**

Other names charity is known by

Registered charity number (if any) **703151**

Charity's principal address **The Community Centre**
School Road
Leominster
Postcode HR6 8NJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Jan Slater	Chair	Resigned 1/8/22	Trustees
2	Rev M. Kneen			Trustees
3	Jennifer Bartlett			Trustees
4	John Hoskinson	Chair	From 2/8/22	Trustees
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Richard Brookman

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document	Constitution
How the charity is constituted	Charitably Incorporated Organisation
Trustee selection methods	Under the Constitution of the CIO every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Prospective trustees will be given a copy of the constitution and a copy of the latest Annual Report. They will also be given appropriate literature concerning the role of a trustee and legal obligations.

Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The Trustees and Management Team meet monthly by zoom or face to face. Trustees hold meetings as and when necessary.

The Association continues its relationship with Leominster Town Council, Herefordshire Council, Leominster Food Bank and Transition Leominster.

Summary of the objects of the charity set out in its governing document

The Charity's object and its principal activity continues to be that of managing and developing the community centre for the inhabitants of Leominster and its immediate district, and to provide community development where possible to improve the lives of the inhabitants.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

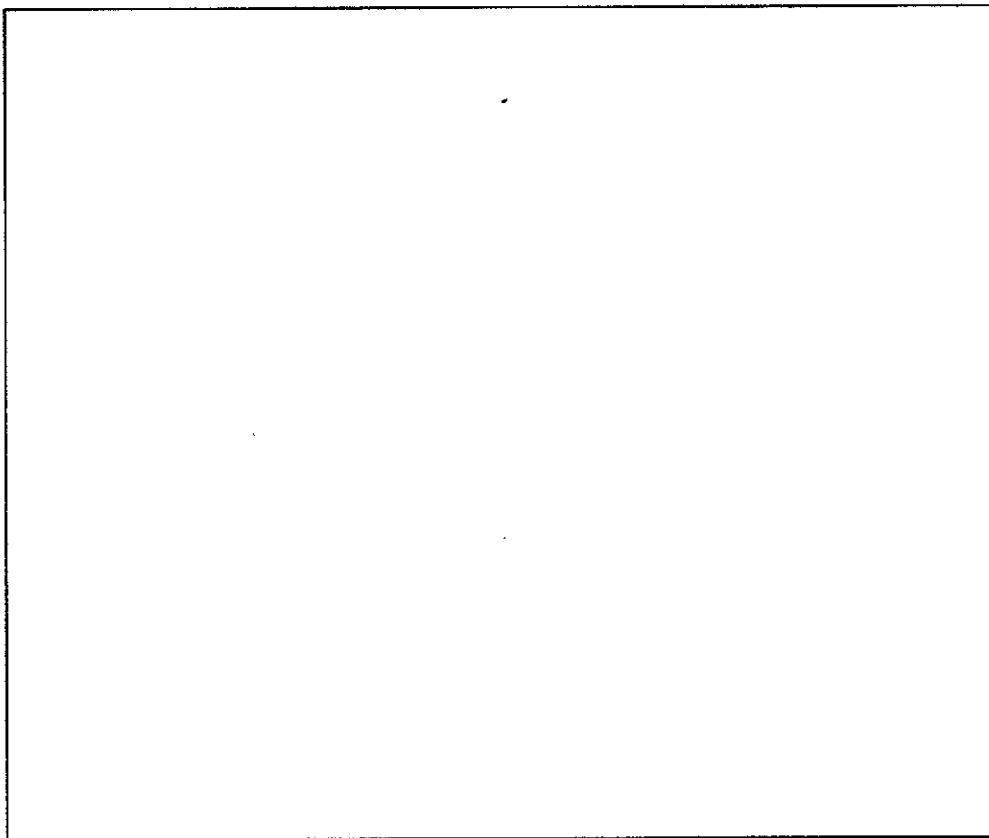
We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities, in particular, the Trustees consider how planned activities will contribute to the aims and objectives they set.

The Trustees are ever mindful that the charity was set up to benefit local people and with due regard to those in need, whether their need be leisure, education or advice and support. To this end we have an active Equal Opportunities policy and we are pleased to respond to requests from our community. Room hirers and Centre users are regularly offered the opportunity to comment on the services and facilities at the Centre and, where possible, suggestions made are further discussed and then implemented.

A main objective of the Trustees and Management Team during this period has been to support the various groups and organisations using the Centre to work towards sustainability. Initiatives have been introduced that help with advertising, running of special events to promote groups and their activities. New groups have been helped with special room rates for up to six months.

The Management Team regularly meet with representatives from The NHS, Herefordshire Council and Leominster Town Council.

Additional details of objectives and activities (Optional information)



You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.



Summary of the main achievements of the charity during the year

In August 2022 the Trustee Chair Jan Slater resigned and John Hoskinson was confirmed as new Chair.

The period has been very busy for the Community Centre with room hire bookings nearing the level of pre Covid 19. Additional advertising has taken place on both social media and the local press with mixed results.

January 2023 saw the return of the Playhouse Cinema , which is now an LDCA project. Films shown each month.

A number of fund raising events have been held including Victorian Afternoon Teas, Bric a Brac sales and Coffee Mornings. In December two nights of supper and Old Time Music Hall was held.

The Centres tenants Kelsam Support Services Ltd, Andrew Gunn(artist) and Karl Griffiths (First Aid) have continuing tenancies and are regularly consulted and supported.

The Natural Health Centre therapists continue and have reported a good year.

The Reprographic Resource Centre run entirely by volunteers continued to provide an important service to the community.

Brief statement of the charity's policy on reserves

The Association has for some time had a reserve fund of £15,000. This, to act as necessary, if any major calamity should befall. The Trustees review this amount on an annual basis.

Details of any funds materially in deficit

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The Trustees are required by law to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. 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.

The principal sources of income during this period was room hire fees and tenants rents, a grant of £8,000 from Leominster Town Council.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>R Brookman</i>	
Full name(s)	Richard Bryan Brookman	
Position (eg Secretary, Chair, etc)	Charity Manager	
Date	11.01.24	



LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

31ST MARCH 2023

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Rev M Kneen
J Slater (resigned 30th May 2023)
J Hoskinson
J Bartlett
S Budden
T Smith-Winnard (appt. 30th May 2023)

Secretary

R Brookman

Registered Office

Community Centre
School Road
Leominster
HR6 8NJ

Charity number

703151

Accountant

Lee Cockett FCA FMAAT
Cockett & Co. Ltd
2e Rainbow Street
Leominster
HR6 8DQ

Bankers

Barclays Bank plc
1/3 Broad Street
Hereford
HR4 9BH

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Lee Cockett FCA FMAAT
Institute of Chartered Accountants in England and Wales
Cockett & Co. Limited
Chartered Accountants
2e Rainbow Street
Leominster
HR6 8DQ

Dated:

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING THE INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2023

	Note	General Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary income - donations		2756	-	2756	2020
Activities for generating funds		-	-	0	1020
Investment income		52	-	52	8
<i>Incoming resources from charitable activities</i>					
Grants - HCC		8818	-	8818	16000
Grants - Co-op Charity		-	-	0	3633
Grants - HMRC JRS		-	-	0	15162
Rent		17064	-	17064	17483
Room hire		39246	-	39246	27076
<i>Other incoming resources</i>		-	-	-	-
Total incoming resources		67936	0	67936	82402
Resources expended					
<i>Costs of generating funds:</i>					
Generating voluntary income		-	-	-	-
Charitable activities	3	73768	-	73768	65588
Governance costs	4	696	-	696	0
Total resources expended		74464	-	74464	65588
Net incoming resources		-6528	-	-6528	16814
Total funds brought forward		61616	5004	66620	66620
Retained funds carried forward		55088	5004	60092	83434

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31ST MARCH 2023

			2023		2022	
	Note	£	£	£	£	
Fixed Assets						
Tangible assets	7					
Unrestricted funds			-		-	
Restricted funds			-		-	
			<u> </u>		<u> </u>	
			0		0	
Current assets						
Debtors & prepayments	8	6115		9846		
Cash at bank & in hand		55665		58260		
			<u> </u>	<u> </u>		
			61780	68106		
Creditors amounts falling due within one year	9	-1688		-1486		
			<u> </u>	<u> </u>		
Net current assets			60092		66620	
			<u> </u>	<u> </u>		
Total assets less current liabilities			60092		66620	
			<u> </u>	<u> </u>		
Funds						
Unrestricted			55088		61616	
Restricted			5004		5004	
			<u> </u>	<u> </u>	<u> </u>	
Total funds	10		60092		66620	
			<u> </u>	<u> </u>	<u> </u>	

The financial statements on pages 10 to 15 were approved by the Trustees on
and were signed on its behalf by:

Rev M Kneen
Chair

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2023

1 Accounting policies

Accounting convention

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charities SORP (FRS 102) rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	20% reducing balance
All other assets	10% straight line basis

Incoming resources

Income is accounted for in the period in which it is entitled to receipt.

Resources expended

Resources expended are recognised in the Statement of Financial Activities on an accruals basis.

Investments

The company only holds a bank deposit account.

CIO information

Leominster District Community Association was registered as a charitable incorporated organisation on 4th November 2020 and is governed by a constitution dated 11th August 2020 and registered with the Charity Commission under charity number 703151. The charity's principal office address is School Road, Leominster, HR6 8NJ.

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2023

2 Surplus for the year

The surplus of income over expenditure is stated after charging:

	2023	2022
	£	£
Depreciation of tangible fixed assets	0	0
	<hr/>	<hr/>

3 Charitable activity costs

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Staff costs				
Salaries and wages	48932	-	48932	46083
Volunteer & tutor costs	175	-	175	547
Premises costs				
Maintenance & repairs	3227	-	3227	6136
Flooring	-	-	-	-
Cleaning	714	-	714	683
Water rates	1752	-	1752	742
Electricity & gas	11809	-	11809	5402
Office costs				
Insurance	3374	-	3374	2728
Postage & stationery	426	-	426	172
Equipment repairs & support	877	-	877	1358
Telephone	753	-	753	529
Depreciation	0	-	0	-
Catering supplies	469	-	469	-
Activity costs	-	-	-	-
Support costs				
Office costs	-	-	-	-
Bookkeeping	270	-	270	409
Advertising	224	-	224	351
Licence & subscriptions	472	-	472	345
Sundry	294	-	294	103
	<hr/>	<hr/>	<hr/>	<hr/>
	73768	0	73768	65588
	<hr/>	<hr/>	<hr/>	<hr/>

The support costs are calculated on an actual basis.

There is only one activity - that of managing and developing a community centre.

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2023

4 Governance costs	2023	2022
	£	£
Accounts, pension & payroll fees	696	840
Legal fees	-	-
AGM costs	-	-
	<hr/>	<hr/>
	696	840
	<hr/>	<hr/>

5 Trustee remuneration and expenses

No remuneration was paid to trustees in the year, nor were any expenses reimbursed to them. (2022 - £nil)

6 Staff costs	2023	2022
	£	£
Wages and salaries	48932	46083
Social security costs	-	-
Average number of employees employed on a part-time basis.	6	6

No employee earned above £60,000.

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2023

7 Tangible fixed assets

	Fixtures, fittings & equipment		Total
	£		£
Cost			
As at 1st April 2022	59101	13431	72532
Added	-	-	-
	<hr/>	<hr/>	<hr/>
As at 31st March 2023	59101	13431	72532
	<hr/>	<hr/>	<hr/>
Depreciation			
As at 1st April 2022	59101	13431	72532
Charge for the year	-	-	0
	<hr/>	<hr/>	<hr/>
As at 31st March 2023	59101	13431	72532
	<hr/>	<hr/>	<hr/>
Net Book Value			
As at 31st March 2023	-	-	-
	<hr/>	<hr/>	<hr/>
As at 31st March 2022	0	-	0
	<hr/>	<hr/>	<hr/>

8 Debtors

	2023	2022
	£	£
Room hire fees due	6115	9846
HMRC JRS	-	-
	<hr/>	<hr/>
	6115	9846
	<hr/>	<hr/>

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

9 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	696	480
3rd party funds held	181	181
Creditors	811	825
	<hr/>	<hr/>
	1688	1486
	<hr/>	<hr/>

10 Restricted funds

	As at 1st	Income	Resources	As at 31st
	April 2022	£	expended	March 2023
	£	£	£	£
Co-op - Air Conditioning	5004	-	-	5004
	<hr/>	<hr/>	<hr/>	<hr/>
	5004	-	-	5004
	<hr/>	<hr/>	<hr/>	<hr/>



Section A

Independent Examiner's Report

Report to the trustees	Charity Name Leominster District Community Association		
	On accounts for the year ended	31 st March 2023	Charity no (if any) 703151
Set out on pages	 (remember to include the page numbers of additional sheets)		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 03 / 2023**.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:		Date:	24/01/2024
---------	--	-------	------------

Name:	Lee Cockett
-------	-------------

Relevant professional qualification(s) or body (if any):	FCA - ICAEW
--	-------------

Address:	2e Rainbow Street
----------	-------------------

Leominster

HR6 8DQ

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 703151

Accounts



Trustees' Annual Report for the period

Period start date

Period end date

Day1 Month 4 Year2021

Day31 Month3 Year2022

From

To

Section A

Reference and administration details

Charity name

Leominster District Community Association

Other names charity is known by

Registered charity number (if any)

703151

Charity's principal address

The Community Centre

School Road

Leominster

Postcode HR6 8NJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Jan Slater	Chair		Trustees
2	Rev M. Kneen			Trustees
3	Jennifer Bartlett			Trustees
4	John Hoskinson			Trustees
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Richard Brookman

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document <i>(eg. trustees' constitution)</i>	Constitution
How the charity is constituted <i>(eg. trust, association, company)</i>	Charitably Incorporated Organisation
Trustee selection methods <i>(eg. appointment by elected by)</i>	Under the Constitution of the CIO every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Prospective trustees will be given a copy of the constitution and a copy of the latest Annual Report. They will also be given appropriate literature concerning the role of a trustee and legal obligations.

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • policies and procedures adopted for the induction and training of trustees; • the charity's organisational structure and any wider network with which the charity works; • relationship with any related parties; • trustees' consideration of major risks and the system and procedures to manage them. 	<p>The Trustees and Management Team meet monthly by zoom or face to face. Trustees hold meetings as and when necessary.</p> <p>The Association continues its relationship with Leominster Town Council, Herefordshire Council, Leominster Food Bank and Transition Leominster.</p>
---	--

Summary of the objects of the charity set out in its governing document

The Charity's object and its principal activity continues to be that of managing and developing the community centre for the inhabitants of Leominster and its immediate district, and to provide community development where possible to improve the lives of the inhabitants.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities, in particular, the Trustees consider how planned activities will contribute to the aims and objectives they set.

The Trustees are ever mindful that the charity was set up to benefit local people and with due regard to those in need, whether their need be leisure, education or advice and support. To this end we have an active Equal Opportunities policy and we are pleased to respond to requests from our community. Room hirers and Centre users are regularly offered the opportunity to comment on the services and facilities at the Centre and, where possible, suggestions made are further discussed and then implemented.

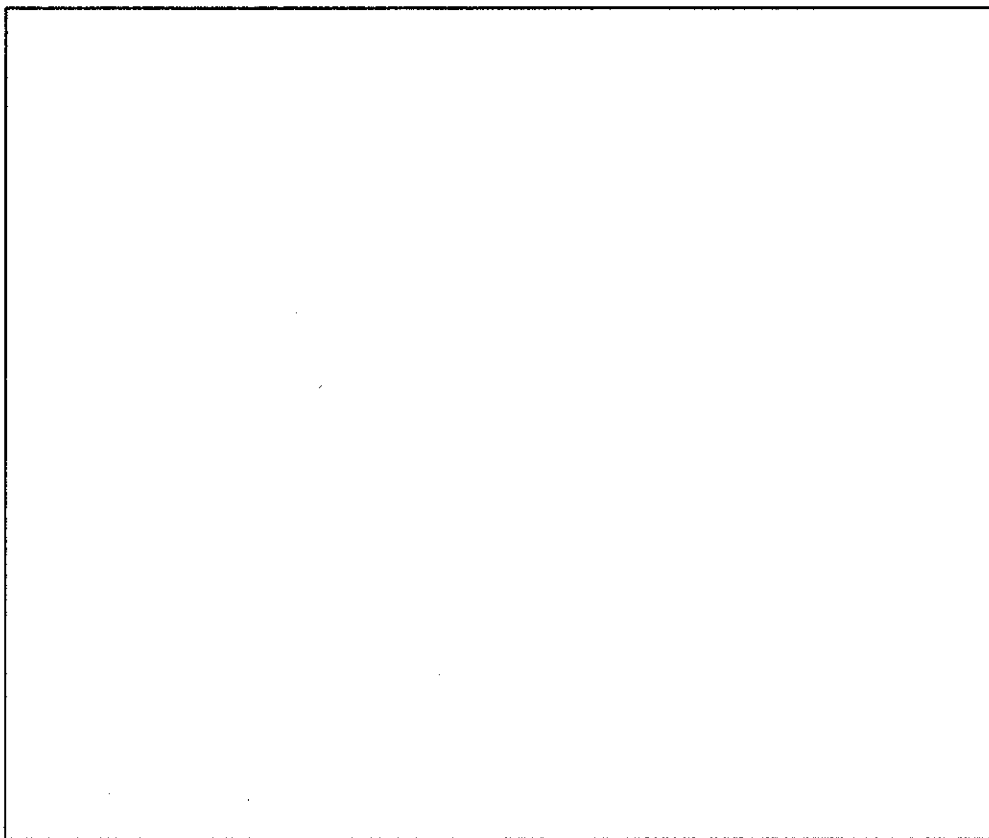
A main objective of the Trustees and Management Team during this period has been to support the various groups and organisations using the Centre to work towards sustainability. Initiatives have been introduced that help with advertising, running of special events to promote groups and their activities. New groups have been helped with special room rates for up to six months.

The Management Team regularly meet with representatives from The NHS, Herefordshire Council and Leominster Town Council., Reed in Partnership, Red Spark Learning and the Shaw Trust are permanent room hirers and frequent support meetings take place.

Additional details of objectives and activities (Optional information)

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.



Summary of the main achievements of the charity during the year

A series of First Aid Courses for the public facilitated by Griffiths First Aid Company, have taken place during the period.

May and June saw the return of Community Learn courses including History Of Art and Literature of the 19th Century

Community Police Liaison Cafes and Community Learn Computer cafes have been held throughout the period. These have been well attended.

The Centre hosted a number of NHS Vaccination for Schools clinics and in November a Covid 19 Vaccination Clinic which delivered 1,000 "jabs" in 5 hours.

Unfortunately in November and December the Centre suffered two serious break-ins. As a consequence a state of the art CCTV system was installed and in discussion with the West Midland Constabulary a number of other security measures were implemented.

The Centres tenants Kelsam Support Services Ltd, Andrew Gunn(artist) and Karl Griffiths (First Aid) have continuing tenancies and are regularly consulted and supported.

The Natural Health Centre therapists operated as government and their lead bodies dictated. With special attention being paid to social distancing and cleaning protocols. By October a near normal service had been regained.

The Reprographic Resource Centre run entirely by volunteers continued to provide an important service as best it could, when it could.

Brief statement of the charity's policy on reserves

The Association has for some time had a reserve fund of £15,000. This, to act as necessary, if any major calamity should befall. The Trustees review this amount on an annual basis.

Details of any funds materially in deficit

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The Trustees are required by law to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. 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.

The principal sources of income during this period was room hire fees and tenants rents, a grant of £8,000 from Leominster Town Council, support via the government CJRS (ended 9/2021)

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Richard Bryan Brookman</i>	
Full name(s)	Richard Bryan Brookman	
Position (eg Secretary, Chair, etc)	Charity Manager	
Date	23/1/23	



LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

31ST MARCH 2022

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Rev M Kneen
J Slater
J Hoskinson
J Bartlett
S Budden (appointed 26th April 2022)

Secretary

R Brookman

Registered Office

Community Centre
School Road
Leominster
HR6 8NJ

Charity number

703151

Accountant

Lee Cockett FCA FMAAT
Cockett & Co. Ltd
2e Rainbow Street
Leominster
HR6 8DQ

Bankers

Barclays Bank plc
4 Corn Street
Leominster
HR6 8LX

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Lee Cockett FCA FMAAT
Institute of Chartered Accountants in England and Wales
Cockett & Co. Limited
Chartered Accountants
2e Rainbow Street
Leominster
HR6 8DQ

Dated:

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING THE INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2022

	Note	General Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary income - donations		2020	-	2020	60
Activities for generating funds		1020	-	1020	-
Investment income		8	-	8	9
<i>Incoming resources from charitable activities</i>					
Grants - HCC Closure		16000	-	16000	28232
Grants - Co-op Charity		-	3633	3633	1371
Grants - HMRC JRS		15162	-	15162	34018
Rent		17483	-	17483	13246
Room hire		27076	-	27076	7995
<i>Other incoming resources</i>		-	-	-	-
Total incoming resources		78769	3633	82402	84931
Resources expended					
<i>Costs of generating funds:</i>					
Generating voluntary income		-	-	-	-
Charitable activities	3	65871	-	65871	60815
Governance costs	4	840	-	840	755
Total resources expended		66711	-	66711	61570
Net incoming resources		12058	3633	15691	23361
Total funds brought forward		49558	1371	50929	27568
Retained funds carried forward		61616	5004	66620	50929

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31ST MARCH 2022

			2022		2021	
	Note	£	£	£	£	
Fixed Assets						
Tangible assets	7					
Unrestricted funds			-			283
Restricted funds	10		5004			-
			<u>5004</u>			<u>283</u>
Current assets						
Debtors & prepayments	8	9846		5617		
Cash at bank & in hand		58260		45871		
			<u>68106</u>	<u>51488</u>		
Creditors amounts falling due within one year	9	-1486		-842		
			<u>66620</u>	<u>50646</u>		
Net current assets						
			<u>66620</u>	<u>50929</u>		
Total assets less current liabilities						
			<u>66620</u>	<u>50929</u>		
Funds						
Unrestricted			61616			49558
Restricted			5004			1371
			<u>66620</u>			<u>50929</u>
Total funds	10					
			<u>66620</u>	<u>50929</u>		

The financial statements on pages 10 to 15 were approved by the Trustees on
and were signed on its behalf by:

Jan Slater
Chair

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2022

1 Accounting policies

Accounting convention

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charities SORP (FRS 102) rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	20% reducing balance
All other assets	10% straight line basis

Incoming resources

Income is accounted for in the period in which it is entitled to receipt.

Resources expended

Resources expended are recognised in the Statement of Financial Activities on an accruals basis.

Investments

The company only holds a bank deposit account.

CIO information

Leominster District Community Association was registered as a charitable incorporated organisation on 4th November 2020 and is governed by a constitution dated 11th August 2020 and registered with the Charity Commission under charity number 703151. The charity's principal office address is School Road, Leominster, HR6 8NJ.

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2022

2 Surplus for the year

The surplus of income over expenditure is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets	283	71
	<hr/>	<hr/>

3 Charitable activity costs

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Staff costs				
Salaries and wages	46083	-	46083	49044
Volunteer & tutor costs	547	-	547	-
Premises costs				
Maintenance & repairs	6136	-	6136	870
Flooring	-	-	-	-
Cleaning	683	-	683	213
Water rates	742	-	742	603
Electricity & gas	5402	-	5402	4649
Office costs				
Insurance	2728	-	2728	2716
Postage & stationery	172	-	172	214
Equipment repairs & support	1358	-	1358	840
Telephone	529	-	529	765
Depreciation	283	-	283	71
Legal fees	-	-	-	-
Activity costs	-	-	-	-
Support costs				
Office costs	-	-	-	-
Bookkeeping	409	-	409	413
Advertising	351	-	351	-
Licence & subscriptions	345	-	345	160
Sundry	103	-	103	257
	<hr/>	<hr/>	<hr/>	<hr/>
	65871	0	65871	60815
	<hr/>	<hr/>	<hr/>	<hr/>

The support costs are calculated on an actual basis.

There is only one activity - that of managing and developing a community centre.

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2022

4 Governance costs	2022	2021
	£	£
Accounts, pension & payroll fees	840	755
Legal fees	-	-
AGM costs	-	-
	<hr/>	<hr/>
	840	610
	<hr/>	<hr/>

5 Trustee remuneration and expenses

No remuneration was paid to trustees in the year, nor were any expenses reimbursed to them. (2021 - £nil)

6 Staff costs	2022	2021
	£	£
Wages and salaries	46083	49044
Social security costs	-	-
Average number of employees employed on a part-time basis.	6	6

No employee earned above £60,000.

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2022

7 Tangible fixed assets

	Fixtures, fittings & equipment		Total
	£		£
Cost			
As at 1st April 2020	59101	13431	72532
Added	-	-	-
	<hr/>	<hr/>	<hr/>
As at 31st March 2021	59101	13431	72532
	<hr/>	<hr/>	<hr/>
Depreciation			
As at 1st April 2020	58818	13431	72249
Charge for the year	283	-	283
	<hr/>	<hr/>	<hr/>
As at 31st March 2021	59101	13431	72532
	<hr/>	<hr/>	<hr/>
Net Book Value			
As at 31st March 2021	-	-	-
	<hr/>	<hr/>	<hr/>
As at 31st March 2020	283	-	283
	<hr/>	<hr/>	<hr/>

8 Debtors

	2022	2021
	£	£
Room hire fees due	9846	2652
HMRC JRS	-	2965
	<hr/>	<hr/>
	9846	5617
	<hr/>	<hr/>

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	480	400
3rd party funds held	181	181
Creditors	825	261
	<hr/>	<hr/>
	1486	842
	<hr/>	<hr/>

10 Restricted funds

	As at 1st	Income	Resources	As at 31st
	April 2021	£	expended	March 2022
	£	£	£	£
Co-op - Air Conditioning	1371	3633	-	5004
	<hr/>	<hr/>	<hr/>	<hr/>
	1371	3633	-	5004
	<hr/>	<hr/>	<hr/>	<hr/>

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Lee Cockett FCA FMAAT
Institute of Chartered Accountants in England and Wales
Cockett & Co. Limited
Chartered Accountants
2e Rainbow Street
Leominster
HR6 8DQ

Dated:

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 703151

Accounts

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

31ST MARCH 2021

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Directors and trustees

Rev M Kneen
J Slater
J Hoskinson
J Bartlett

Secretary

R Brookman

Registered Office

Community Centre
School Road
Leominster
HR6 8NJ

Charity number

703151

Accountant

Lee Cockett FCA FMAAT
Cockett & Co. Ltd
2e Rainbow Street
Leominster
HR6 8DQ

Bankers

Barclays Bank plc
4 Corn Street
Leominster
HR6 8LX

Leominster District Community Association

Report of the Trustees for the year ended 31st March 2021

Structure, Governance and Management

The charity is constituted as a company limited by guarantee and is therefore governed by the Memorandum and Articles of Association.

The charity is regulated by a management committee which includes the Trustees and other community representatives. Policy and finance are discussed by the whole committee but final decisions are made by the Trustees alone.

In October 2020. Charitably Incorporated Organisation (CIO) status was granted. This removes the need to report to Companies House. The change of status involved re-evaluation of the Associations Formal Constitution. The Charity registration and number will remain the same.

The Trustees constantly review the major risks the charity faces, meeting monthly to discuss the current situation and make decisions about the immediate and long-term future of the Centre.

Objectives and Activities

The Charity's object and its principal activity continues to be that of managing and developing the community centre for the inhabitants of Leominster and its immediate district, and to provide community development where possible to improve the lives of the inhabitants.

Achievements and Performance

HMG announcement on March 23rd 2020 of a national lock down, a promised very busy twelve months ahead for the Centre came to an abrupt end! From the outset it was decided that the Centre would act as a space resource for the community and that current tenants would be supported as much as possible by the Manager.

The Food Bank (Larder) set up by Churches Together and run by a group of volunteers took over the Theatre Space, Hall and Art Room and on a temporary basis a metal Marquee was erected in space near the car park. The work involved many volunteers and was seen as a life line to many in the town. Other organisations that were exempted from regulations were also able to be accommodated for small meetings and one to one consultations.

With changes in regulations and more exemptions being created the Centre was able to accommodate Red Spark Learning in September 2020, a letting that still continues. This organisation offers literacy, numeracy and getting back to work skills training. Other groups returned cautiously as and when they were allowed. March 2020 saw a return of about 25% of past hirers.

The Natural Health Centre therapists throughout the lock down periods operated as government and their lead bodies dictated. With special attention being paid to social distancing and cleaning protocols.

The Reprographic Resource Centre continued to provide an important service as best it could, when it could.

Management

The Trustees and management committee met monthly via Zoom with the manager. The Trustees thank the Management Committee representatives for efficiently supporting the staff in running the centre and keeping an overview of all the work.

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities, in particular, the Trustees consider how planned activities will contribute to the aims and objectives they set.

The Trustees are ever mindful that the charity was set up to benefit local people and with due regard to those in need, whether their need be leisure, education or advice and support. To this end we have an active Equal Opportunities policy and we are pleased to respond to requests from our community. Room hirers are regularly offered the opportunity to comment on the services and facilities at the Centre and, where possible, suggestions made are further discussed and then implemented.

Financial review

Rent charges were frozen this year and hourly room hire charges were by negotiation. Staff have discretionary powers to reduce costs to new groups, and small groups doing important community work.

Support Grants from Central Government via Herefordshire Council have helped greatly during this difficult time. The Job Retention Scheme operated by HMRC was used throughout the emergency.

Leominster Town Council

In the financial year 2020-2021 the revenue support grant was in the sum of £8,000. The Association gratefully acknowledges the continued support of Leominster Town Council. Many thanks to the Mayor Cllr. Clive Thomas and Cllr. Jenny Bartlett for their help and support over the last year.

Tangible Fixed Assets

Details of movements in the fixed assets are set out in the notes to the accounts.

Directors and Trustees

All Directors of the company are also Trustees of the charity and there are no other Trustees. A list of the Trustees and changes in the year are on the legal and administrative page.

Trustee Responsibilities

The Trustees are required by company law to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the Companies Act 2006 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statement;
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

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 Companies Act 1985. 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.

Small Company Rules

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime in part 15 of the Companies Act 2006 and were approved by the Board on:

and signed on its behalf by:

Richard Brookman



1/10/21



LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2021

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Lee Cockett FCA FMAAT
Institute of Chartered Accountants in England and Wales
Cockett & Co. Limited
Chartered Accountants
2e Rainbow Street
Leominster
HR6 8DQ

Dated: 1/10/21

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING THE INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31ST MARCH 2021

	Note	General Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary income - donations		60	-	60	1262
Activities for generating funds		-	-	-	977
Investment income		9	-	9	38
<i>Incoming resources from charitable activities</i>					
Grants - HCC Closure		28232	-	28232	8000
Grants - Co-op Charity		-	1371	1371	-
Grants - HMRC JRS		34018	-	34018	9575
Rent		13246	-	13246	26158
Room hire		7995	-	7995	37600
<i>Other incoming resources</i>		-	-	-	-
Total incoming resources		83560	1371	84931	83610
Resources expended					
<i>Costs of generating funds:</i>					
Generating voluntary income		-	-	-	-
Charitable activities	3	60815	-	60815	87640
Governance costs	4	755	-	755	610
Total resources expended		61570	-	61570	88250
Net incoming resources		21990	1371	23361	-4640
Total funds brought forward		27568	-	27568	32208
Retained funds carried forward		49558	1371	50929	27568

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31ST MARCH 2021

			2021	2020	
	Note	£	£	£	
Fixed Assets					
Tangible assets	7				
Unrestricted funds			283	354	
Restricted funds			-	-	
			<hr/>	<hr/>	
			283	354	
Current assets					
Debtors & prepayments	8	5617	6870		
Cash at bank & in hand		45871	21437		
		<hr/>	<hr/>		
		51488	28307		
Creditors amounts falling due within one year	9	-842	-1093		
		<hr/>	<hr/>		
Net current assets			50646	27214	
			<hr/>	<hr/>	
Total assets less current liabilities			50929	27568	
			<hr/>	<hr/>	
Funds					
Unrestricted			49558	27568	
Restricted			1371	-	
			<hr/>	<hr/>	
Total funds	10		50929	27568	
			<hr/>	<hr/>	

The financial statements on pages 10 to 15 were approved by the Trustees on
and were signed on its behalf by:

Jan Slater
Chair

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2021

1 Accounting policies

Accounting convention

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charities SORP (FRS 102) rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	20% reducing balance
All other assets	10% straight line basis

Incoming resources

Income is accounted for in the period in which it is entitled to receipt.

Resources expended

Resources expended are recognised in the Statement of Financial Activities on an accruals basis.

Investments

The company only holds a bank deposit account.

CIO information

Leominster District Community Association was registered as a charitable incorporated organisation on 4th November 2020 and is governed by a constitution dated 11th August 2020 and registered with the Charity Commission under charity number 703151. The charity's principal office address is School Road, Leominster, HR6 8NJ.

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2021

2 Surplus for the year

The surplus of income over expenditure is stated after charging:

	2021	2020
	£	£
Depreciation of tangible fixed assets	71	89
	<hr/>	<hr/>

3 Charitable activity costs

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Staff costs				
Salaries and wages	49044	-	49044	53456
Volunteer & tutor costs	-	-	-	-
Premises costs				
Maintenance & repairs	870	-	870	5709
Flooring	-	-	-	10425
Cleaning	213	-	213	813
Water rates	603	-	603	937
Electricity & gas	4649	-	4649	7437
Office costs				
Insurance	2716	-	2716	2678
Postage & stationery	214	-	214	989
Equipment repairs & support	840	-	840	2865
Telephone	765	-	765	904
Depreciation	71	-	71	89
Legal fees	-	-	-	-
Activity costs	-	-	-	-
Support costs				
Office costs	-	-	-	-
Bookkeeping	413	-	413	608
Advertising	-	-	-	143
Licence & subscriptions	160	-	160	336
Sundry	257	-	257	251
	<hr/>	<hr/>	<hr/>	<hr/>
	60815	-	60815	87640
	<hr/>	<hr/>	<hr/>	<hr/>

The support costs are calculated on an actual basis.
There is only one activity - that of managing and developing a community centre.

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2021

4 Governance costs

Accounts, pension & payroll fees	755	597
Legal fees	-	13
AGM costs	-	-
	<hr/>	<hr/>
	755	610
	<hr/>	<hr/>

5 Trustee remuneration and expenses

No remuneration was paid to trustees in the year, nor were any expenses reimbursed to them. (2020 - £nil)

6 Staff costs

	2021	2019
	£	£
Wages and salaries	49044	53456
Social security costs	-	-
Average number of employees employed on a part-time basis.	6	6

No employee earned above £60,000.

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2021

7 Tangible fixed assets

	Fixtures, fittings & equipment	refurbishmen £	Total £
Cost			
As at 1st April 2020	59101	13431	72532
Added	-	-	-
	-----	-----	-----
As at 31st March 2021	59101	13431	72532
	-----	-----	-----
Depreciation			
As at 1st April 2020	58747	13431	72178
Charge for the year	71	-	71
	-----	-----	-----
As at 31st March 2021	58818	13431	72249
	-----	-----	-----
Net Book Value			
As at 31st March 2021	283	-	283
	-----	-----	-----
As at 31st March 2020	354	-	354
	-----	-----	-----

8 Debtors

	2021 £	2020 £
Room hire fees due	2652	6870
HMRC JRS	2965	-
	-----	-----
	5617	6870
	-----	-----

LEOMINSTER DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2021

9 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	400	430
3rd party funds held	181	181
Creditors	261	482
	<hr/>	<hr/>
	842	1093
	<hr/>	<hr/>

10 Restricted funds

	As at 1st	Income	Resources	As at 31st
	April 2020	£	expended	March 2021
	£	£	£	£
Co-op - Air Conditioning	-	1371	-	1371
	<hr/>	<hr/>	<hr/>	<hr/>
	-	1371	-	1371
	<hr/>	<hr/>	<hr/>	<hr/>