

Charity registration number 304518 (England and Wales)

CLEVEDON COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



CLEVEDON COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Young A Zeldin N Murphy C Parry S Shaw L Prescott J Taylor A Smith E Wade	
Senior management	Richard Young	Chair
Charity number (England and Wales)	304518	
Independent examiner	Xeinadin South Wales & West Limited Edinburgh House 1-5 Bellevue Road Clevedon North Somerset BS21 7NP	

CLEVEDON COMMUNITY ASSOCIATION

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CLEVEDON COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's governing document, the Charities Act 2011, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The trustees continued to further the objects of Clevedon Community Association during the year. The trustees have identified the Charity's central mission as 'Bringing People Together' through providing facilities and supporting events aimed at entertainment, connection, and well-being. We are rooted in our local community and depend on it for financial and other forms of support to enable us to fulfil our mission. We gratefully acknowledge the grant of £6,524 made by Clevedon Town Council towards the cost of installing a new fire alarm system, the donation of £2,277 from the organisers of the Clevedon Garden Trail, an event we supported through providing refreshments and maps on the day, and all other donations received. We particularly thank Clevedon Ladies Evening Group for once again nominating us as one of their supported charities. We continue to provide through the Community Centre a mixture of events and activities run by hirers of our space as well as our own events through which we ensure public benefit. Examples of the latter include a free Halloween Trail for children, our bingo sessions, and a special visit from Santa at Christmas. The end of this reporting year saw us preparing for an inaugural Beer Festival, which we will report on more fully next year. All these activities are only possible if our buildings are kept in good repair. We are therefore pleased to report that a major renovation to Clevedon Community Centre was undertaken by our landlord in Autumn 2024. This included repairs or renewals to the roof, chimneys, windows, fire escape, and a structural beam, at a cost exceeding £250,000.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

CLEVEDON COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

Our staff and volunteers, supported by trustees where requested, have once again this year ensured that the Community Centre has been a vibrant hub for activities that enhance education, connection and well-being. Our main hall seats 250 people (and includes an orchestra pit and full suite of dressing rooms) and this enables us to support community groups putting on theatrical shows, as well as it providing a venue available at an affordable price for weddings and wakes. Various exercise and dance groups also use our spaces, which include rehearsal rooms. Also taking place under our roof are adult education classes, arts and crafts classes, counselling sessions, blood donation sessions, public meetings, meetings of voluntary societies with invited speakers, a table tennis group and the classical programme of a long-standing local Music Society. Our Squirrels Restaurant continued to provide nourishing meals at affordable prices to its loyal, mainly elderly, clientele, thus helping combat food poverty and loneliness amongst this age group.

This year saw us change our approach to membership of the charity. The link between membership and obtaining discounts on hires was removed and membership was made free. In addition, we kept members informed about the charity's activities through a members' newsletter. This was designed to ensure that members were kept engaged and membership is now open only to those who identify with the charity's objectives. We also switched from a pre-digital method of communicating with members to the use of the software 'membermojo', which has streamlined the process of confirming membership each year. The results have been impressive, with much better attendance at the AGM and strong support expressed for our future plans.

In this year the Trustees drew up a systematic Risk Register to facilitate the comprehensive examination of the major strategic, business and operational risks which the charity faces. The trustees confirm that the Executive Committee prioritises any steps identified as necessary to reduce these risks. A professional fire risk assessment was commissioned in 2023 and this is now reviewed on an annual basis with an Action Plan drawn up to implement any desirable improvements, with ongoing oversight by the Trustees.

Following Charity Commission guidance we also introduced formal policies on the handling of complaints, and the reporting to the Charity Commission of serious incidents.

Financial review

Funds are used to maintain the Community Centre and keep it running on a daily basis. Trustees monitor income and expenditure at each meeting of the Executive Committee and have introduced closer financial scrutiny following a shift from Sage Accounting to Xero. There are no restrictions on the charity's power to invest. The investment strategy is set by the Trustees and is decided upon as and when cash is available for investment. A Reserves Policy was adopted during the year which, taking into account Charity Commission guidance, has been designed to ensure adequate cash flow, a buffer against unexpected large bills, and an adequate sum to enable an orderly winding up should the Charity be forced to close. We have invested in staff this year in order to enable us to maximise the public benefit arising out of our running the Community Centre, and also to ensure that we run activities safely. There is encouraging evidence that this strategy is bearing fruit in that revenue streams are becoming more diverse and increasing in flow, thus enabling us to a) fund the increased staffing cost and b) begin the process of building up a surplus for capital spending in order to keep our ageing buildings fit for purpose.

CLEVEDON COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

There are two major linked changes which are currently built into our plans. The first is to become an incorporated charity. At present the CCA is unincorporated and Charity Commission guidance indicates that it would be wise for us to become a Charitable Incorporated Organisation (CIO). Our status as a registered charity will be unaffected, but there is a lot of work required behind the scenes to effect this change. A special public meeting in accordance with our constitution was held on 26th February 2025 to secure the necessary support, and members of the charity have been kept fully informed throughout (and are supportive). The second major change is that our landlord, North Somerset Council, has offered to transfer the freehold of our building to the new incorporated charity for a nominal sum when the CIO is set up. This would involve us in additional maintenance responsibilities and is accordingly a matter we have considered carefully over many months. We reached the conclusion that it would be in the best interest of the charity if we did take on the freehold so long as our landlord put the Community Centre into good order first – which has now been achieved. In our judgment the charity will benefit by our new ability as freeholder to effect repairs quickly, thus avoiding some of the problems we have witnessed in the past with securing a timely response from our landlord to, for example, a leaking roof. We will also be in a stronger position to adapt the building to meet the changing needs of our beneficiaries. We are mindful, however, of the need to build up a capital (maintenance) fund, as mentioned in the Financial Review section.

Structure, governance and management

Clevedon Community Association is a registered charity no 304518 and operates Clevedon Community Centre on land subject to a lease due to expire in 2062. Its inter-connected buildings are Sunhill House (built 1855), Princes Hall (built 1961) and the Jubilee Lounge (built 1977).

The Objects of the Association are:-

- a) To promote the benefit of the inhabitants of Clevedon and district (including postcode BS21) without distinction of sex or of political, religious or other opinions by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants;
- b) To promote such other charitable purposes as may from time to time be determined;
- c) To maintain and manage Community Centres at Clevedon for activities promoted by the Association and its constituent bodies and in furtherance of the above objects or any one of them as may by law be deemed charitable.

The Trustees who have served during the year and since the year end are set out below. Trustees are elected by the Members of the Charity at the AGM and form the Executive Committee. The Executive Committee has the power to fill vacancies in the Executive between one AGM and the next.

The Trustees who served during the year and up to the date of signature of the financial statements were:

R Young
A Zeldin
N Murphy
C Parry
S Shaw
L Prescott
J Taylor
A Smith
E Wade

CLEVEDON COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees' report was approved by the Board of Trustees.


.....
~~R. Young~~ C.A. PERRY

Date: 25 Nov 25

CLEVEDON COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CLEVEDON COMMUNITY ASSOCIATION

I report to the Trustees on my examination of the financial statements of Clevedon Community Association (the) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 and the Charities Act (Northern Ireland) 2008. You are satisfied that the financial statements of the are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the 's financial statements carried out under section 65 of the Charities Act (Northern Ireland) 2008 and section 145 of the Charities Act 2011. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008 and the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the as required by section 63 of the Charities Act 2008 and section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of the Charities Act (Northern Ireland) 2008 and the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Xeinadin South Wales & West Limited

Edinburgh House
1-5 Bellevue Road
Clevedon
North Somerset
BS21 7NP
Date:

CLEVEDON COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	26,437	20,560
Charitable activities	4	93,641	91,720
Investments	5	1,017	1,574
Total income		<u>121,095</u>	<u>113,854</u>
Expenditure on:			
Raising funds	6	690	(105)
Charitable activities	7	138,136	142,956
Total expenditure		<u>138,826</u>	<u>142,851</u>
Net expenditure and movement in funds		(17,731)	(28,997)
Reconciliation of funds:			
Fund balances at 1 April 2024		97,739	126,736
Fund balances at 31 March 2025		<u>80,008</u>	<u>97,739</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CLEVEDON COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		2,960		1,910
Investments	13		4		4
			<u>2,964</u>		<u>1,914</u>
Current assets					
Stocks	15	-		650	
Debtors	16	1,422		33,590	
Cash at bank and in hand		78,454		67,633	
		<u>79,876</u>		<u>101,873</u>	
Creditors: amounts falling due within one year	17	<u>(2,832)</u>		<u>(6,048)</u>	
Net current assets			<u>77,044</u>		<u>95,825</u>
Total assets less current liabilities			<u>80,008</u>		<u>97,739</u>
The funds of the					
Unrestricted funds	19		<u>80,008</u>		<u>97,739</u>
			<u>80,008</u>		<u>97,739</u>

The financial statements were approved by the Trustees on

.....
R Young

CLEVEDON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the 's governing document, the Charities Act 2011, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CLEVEDON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	N/A
Plant and equipment	25% straight line basis
Fixtures and fittings	15% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

CLEVEDON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.11 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

CLEVEDON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	24,444	20,027
Membership fees	1,993	533
	<u>26,437</u>	<u>20,560</u>

4 Income from charitable activities

	Activities for generating funds 2025 £	Activities for generating funds 2024 £
Charitable rental income	90,750	91,409
Other income	2,891	311
	<u>93,641</u>	<u>91,720</u>
Analysis by fund		
Unrestricted funds	<u>93,641</u>	<u>91,720</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>1,017</u>	<u>1,574</u>

CLEVEDON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Advertising	40	545
Trading costs		
Other trading activities	650	-
Investment management	-	(650)
Total costs	<u>690</u>	<u>(105)</u>

7 Expenditure on charitable activities

	Fundraising trading: cost of goods sold and other costs 2025 £	Fundraising trading: cost of goods sold and other costs 2024 £
Direct costs		
Staff costs	85,730	48,958
Depreciation and impairment	350	116
Direct costs	2,148	103
Rates	765	663
Light, heat and power	14,576	15,002
Insurance	4,406	2,546
Repairs & maintenance	16,304	53,050
Security costs	-	1,060
Hire of plant & machinery	-	705
Piano tuning	-	44
Disallowable VAT	-	11,200
Sundry	411	149
Cleaning	2,449	2,032
Window cleaning	259	743
Accountancy fees	1,865	975
Bad debts written off	61	1
Other charitable expenditure	8,812	5,609
	<u>138,136</u>	<u>142,956</u>
Analysis by fund		
Unrestricted funds	<u>138,136</u>	<u>142,956</u>

CLEVEDON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	-	-
	Depreciation of owned tangible fixed assets	350	116
		<u> </u>	<u> </u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	6	4
	<u> </u>	<u> </u>
Employment costs	2025	2024
	£	£
Wages and salaries	83,787	47,758
Other pension costs	1,943	1,200
	<u> </u>	<u> </u>
	<u>85,730</u>	<u>48,958</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

CLEVEDON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Total £
Cost				
At 1 April 2024	1,910	6,623	39,668	48,201
Additions	-	1,400	-	1,400
At 31 March 2025	1,910	8,023	39,668	49,601
Depreciation and impairment				
At 1 April 2024	-	6,623	39,668	46,291
Depreciation charged in the year	-	350	-	350
At 31 March 2025	-	6,973	39,668	46,641
Carrying amount				
At 31 March 2025	1,910	1,050	-	2,960
At 31 March 2024	1,910	-	-	1,910

13 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2024 & 31 March 2025	4
Carrying amount	
At 31 March 2025	4
At 31 March 2024	4

14 Financial instruments

	2025 £	2024 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	4	4

15 Stocks

	2025 £	2024 £
Finished goods and goods for resale	-	650

CLEVEDON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Debtors		2025	2024
		£	£
Amounts falling due within one year:			
Trade debtors		1,422	21,969
Other debtors		-	11,621
		<u>1,422</u>	<u>33,590</u>
17 Creditors: amounts falling due within one year		2025	2024
		£	£
Other taxation and social security		(1,500)	539
Trade creditors		2,576	4,696
Other creditors		883	151
Accruals and deferred income		873	662
		<u>2,832</u>	<u>6,048</u>
18 Retirement benefit schemes		2025	2024
		£	£
Defined contribution schemes			
Charge to profit or loss in respect of defined contribution schemes		1,043	571
		<u>1,043</u>	<u>571</u>

The operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the in an independently administered fund.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	97,739	121,095	(138,826)	80,008
	<u>97,739</u>	<u>121,095</u>	<u>(138,826)</u>	<u>80,008</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	126,736	113,854	(142,851)	97,739
	<u>126,736</u>	<u>113,854</u>	<u>(142,851)</u>	<u>97,739</u>