

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

Charity Number: 304575

LONG ASHTON COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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LONG ASHTON COMMUNITY ASSOCIATION

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2025

Registered charity number

304575

Principal office

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

Trustees

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

Key management

Mrs S Smith – Centre Manager

Independent examiner

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

Bank services

Santander
Bootle
Merseyside
L30 4GB

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2025

Report of the Trustees for the year ended 31 March 2025

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

OBJECTIVES AND ACTIVITIES

Objectives

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

- a) to promote the benefit of the inhabitants of Long Ashton Civil Parish without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants;
- b) to maintain and manage the Community Centre whether alone or in co-operation with any local authority, person or body.

Activities

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

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

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

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

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

LONG ASHTON COMMUNITY ASSOCIATION

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ACHIEVEMENTS AND PERFORMANCE

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

Building and equipment improvement

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

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

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

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

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

Events and publicity

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

LONG ASHTON COMMUNITY ASSOCIATION

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

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

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

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

FINANCIAL REVIEW

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

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

Reserves Policy

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

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

Principal funding sources

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

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2025

Looking forward

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

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

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

Issues & Risks

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

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

LONG ASHTON COMMUNITY ASSOCIATION

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

Background & Governing Document

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

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

Recruitment and appointment

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

LONG ASHTON COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2025

Statement of trustees' responsibilities

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

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

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Declaration

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

Christopher Davis

Signature

Full Name: Christopher Davis

Position: Chair

Date: 25 November 2025

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Joshua Kingston

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

Date: .25 November 2025

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

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

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

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

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

LONG ASHTON COMMUNITY ASSOCIATION
BALANCE SHEET
AS AT 31 MARCH 2025

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

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

Christopher Davis

Christopher Davis
Chair

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

LONG ASHTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 Accounting policies

Accounting convention

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

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

Income

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

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

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

Investment income is included on a receivable basis.

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

Expenditure

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

Raising funds

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

LONG ASHTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 Accounting policies (*continued*)

Charitable Activities

Governance costs

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

Allocation and apportionment costs

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

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

Pension costs and other post-retirement benefits

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

Tangible fixed assets

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

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

Debtors

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

Cash

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

Creditors

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

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

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

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

1 Accounting policies (continued)

Fund accounting

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

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

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

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

2 Income from: Donations and grants

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

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

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

3 Income from: Charitable activities

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

Income from charitable activities in the prior year was unrestricted.

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

4 Expenditure on: Charitable activities

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

Prior year comparatives

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

5 Support costs

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

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

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

LONG ASHTON COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
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6 Governance costs

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

Governance costs in the prior year were unrestricted.

7 Net income/(expenditure) for the year

This is stated after charging:

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

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

8 Staff costs and numbers

The aggregate payroll costs were:

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

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

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

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

9 Taxation

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

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

10 Statement of Financial Activities comparative figures

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

11 Tangible fixed assets

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

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

12 Debtors

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

13 Creditors: amounts falling due within one year

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

14 Movement in funds

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

LONG ASHTON COMMUNITY ASSOCIATION
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YEAR ENDED 31 MARCH 2025

14 Movement in funds (continued)

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

Fund Descriptions

Parish Council

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

REPF Grant

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

Playground

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

Projector fundraising

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

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

Warm lounge

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

Peel Park

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

Planned maintenance

This funds is designated for major repairs and renewals.

Facilities and equipment renewal

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

Fixed assets fund

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

LONG ASHTON COMMUNITY ASSOCIATION
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15 Analysis of net assets between funds

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

Prior year comparatives

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

16 Related party transactions


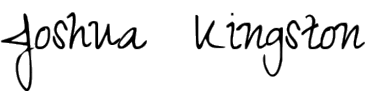
The charity received rental income amounting to £126 (2024: £509) from two Trustees.

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

Document Details

Title	Long Ashton Community Association Financial Statements YE31 March 2025
File Name	LACA 2025 Financial Statements 02.12.2025.pdf
Document ID	2e222c898284433d9f3835a0e824b737
Fingerprint	e1d16bdce7323c4dbf90f3aa55710ade
Status	Completed

Document History

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