



*Little Aston Community Association*

**REGISTERED CHARITY NUMBER: 509757**

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

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

**Little Aston Community Association**

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For the Year Ended 31 December 2024**

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# **Little Aston Community Association**

## **Report of the Trustees**

### **For the Year Ended 31 December 2024**

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

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

#### **OBJECTIVES AND ACTIVITIES**

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

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

##### **Public Benefit**

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

#### **ACHIEVEMENT AND PERFORMANCE**

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

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

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

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

#### **FINANCIAL REVIEW**

##### **Reserves policy**

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

##### **Risk management**

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

## **Little Aston Community Association**

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

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

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

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

##### **Governing document**

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

##### **Organisational structure**

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

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

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

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

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

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

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

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

509757

##### **Trustees**

Mr S Bennett            Chairman

Mr J T Smart            Treasurer

Mrs V J Smart

Miss N Herbert (Resigned January 2024)

Mr A I Roberts (Deceased January 2024)

##### **Principal address**

10 Hathaway Road

Four Oaks

Sutton Coldfield

West Midlands, B75 5JB

##### **Independent Examiner**

Michael Atkinson FCA

Wright & Co Partnership Limited

The Squires,

5 Walsall Street,

Wednesbury,

WS10 9BZ

**Little Aston Community Association**

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

**TRUSTEES RESPONSIBILITY STATEMENT**

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


The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing those financial statements, the trustees are required to

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

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

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

X   
.....  
S Bennett  
Trustee

Dated: 15-05-25

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

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

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

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

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

**Independent examiner's statement**

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

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

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

Date:

**Little Aston Community Association**

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

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

The notes form part of these financial statements

**Little Aston Community Association**

**Balance Sheet**

**As at 31 December 2024**

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

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

4  
  
.....  
S Bennett  
Trustee

The notes form part of these financial statements

## **Little Aston Community Association**

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

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

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and with the Charities Act 2011.

##### **Going Concern**

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

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

##### **Incoming resources**

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

##### **Resources expended**

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

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

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

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

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

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

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

**Little Aston Community Association**

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

**2. INVESTMENT INCOME**

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

**3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

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

**4. CHARITABLE ACTIVITIES COSTS**

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

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Little Aston Community Association**

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

**6. TANGIBLE FIXED ASSETS**

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

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

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

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

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

**Little Aston Community Association**

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

**9. RELATED PARTY TRANSACTIONS**

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

**10. MOVEMENT IN FUNDS**

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

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

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

## **Little Aston Community Association**

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

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

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