BILLINGTON & LANGHO COMMUNITY ASSOCIATION

TRUSTEE Reg. Charity 510217

CHAIRMANS REPORT FOR YEAR ENDING 31/12/2025

The beginning of the year saw the completion of the grant received from **Lancashire Environment Fund** .The value of the grant was £37,230.00 the work being spread over two separate financial years. The grant provided us with 9.6 kw of battery back up to compliment the existing solar panels. A new conservatory /quiet room . A new safe surface outdoor play area plus a large new shed to help with storage. We were also fortunate in receiving an **LCC Rural Warm Spaces** grant approx. £3000 which helped us to finish the interior of the conservatory. It paid for the interior French double doors from the hall to the new conservatory, decorating costs , new carpet tiles, soft furnishings and a Dyson hot and cold blower plus a new Combi microwave for the kitchen. Many thanks here to Maurita Harling and her patience in progressing another grant after all our efforts the previous year.!

However there are grants out there. Our next aim is to improve the acoustics of the building which is poor . We are trying to get a grant for this and the Hall Carpark as well Budget £45K., from the SHARED PROSPERITY & JUBILLEE FUND via RVBC. We have now two different dementia groups using the hall regularly and the echo when talking puts people with hearing difficulties at more disadvantage. Cool kids supervisors also have a few autistic children who find the acoustics daunting. Various comments have been obtained from our customers to help us with this project. The hall car park is a well-known problem but grants for them are not easy to obtain. Grants applications and the obtaining of the quotes become very time consuming as well so if anyone would love to take over just one task it could be this one?

We completed a new electrical review in the early part of the year. Also a new separate Fire Risk assessment was completed as advised by the Fire Service once the conservatory installation was finished. Only minor adjustments were needed mainly involving signage .

I would also like to give a BIG THANK YOU to Edward Gierat our Treasurer who retired at the end of the last financial year. He had been in his position from very early days and helped in the past with obtaining grants and was involved in much fund raising in the early days..

We have been fortunate in obtaining the help of Arthur Pentz who has joined us to help with the accounts and take us forward with the finances and he has already spent a lot of time familiarising himself with the community hall income and expenditure and updating our systems. He has done an excellent job so far and I think he will be a great asset to BALCA.

Our new Bookings Clerk Tracey Hargreaves has now settled in and am pleased to say our turnover has increased 20% in the year. The increase in turnover is welcome as we now have new competition locally with the Barrow village centre. Our biggest advantage is the storage we have been able to provide for our regular main users, plus our re vamped outdoor space. We aim to keep our prices in line with the competition. . Our volunteers are our biggest problem, day to day minor issues need addressing constantly and it regularly falls on the same people. If you know of someone who has time on their hands please talk to them. A lot of people think we receive regular funding by RVBC OR LCC!!

However, I think altogether a satisfying year. A big THANK YOU to our small team.

Carolyn M Topham

Chairman BALCA

BILLINGTON AND LANGHO COMMUNITY ASSOCIATION

CHARITIES COMMISSION REGISTRATION 510217

ANNUAL FINANCIAL STATEMENTS

AT

31 DECEMBER 2025

BILLINGTON AND LANGHO COMMUNITY ASSOCIATION

YEAR ENDED 31 DECEMBER 2025

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TREASURER'S STATEMENT

I confirm that I am the Treasuer of the Billington Langho Community Association and have prepared these Financial Statements to the best of my ability, using the records, documents and vouchers held by the Association. This includes the extraction of historical balances from a portable disc drive which had been maintained by the outgoing treasurer.

I consider that these statements fairly represent the state of the Association's financial position for the year under review and that the comparative figures are a fair reflection of the prior year.

Arthur John Pentz

REVIEWER'S STATEMENT

I confirm that I have been requested to review these Financial Statements and in so doing I also made enquiries, which I considered necessary to satisfy myself that the processes followed to obtain the income, expenses and balances, were reasonable and accord with good accounting practice.

Nothing has come to my attention during my review that would lead me to believe the required maintenace of proper accounting records and the preparation of accounts have not been fulfilled.

Robert Scott

BILLINGTON AND LANGHO COMMUNITY ASSOCIATION

INCOME STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025

	NOTE	2025	2024
SALES		30 706	25 469
Hall Hire		30 706	25 469
COST OF SALES		3 250	2 700
Hall Bookings Expenses		3 250	2 700
Other		0	0
GROSS PROFIT		27 456	22 769
OTHER INCOME		13 814	23 954
Donations		0	0
Grants for Capital Expenditure		13 631	23 599
Interest Received		183	355
INCOME BEFORE EXPENDITURE		41 270	46 723
EXPENSES		31 929	25 869
Accounting Fees		0	0
Cleaning Expenses		5 968	6 695
Depreciation		5 596	3 810
Energy Consumption - Electricity		2 125	1 872
Energy Consumption - Gas	4	8 641	6 649
General Expenses		1 665	1 439
Grounds & Garden upkeep		754	845
Insurance		989	769
Printing & Stationery		193	200
Repairs & Maintenance		3 223	3 590
Security, Safety & Certificates		2 755	0
Telephone		20	0
NET SURPLUS		9 341	20 854

BILLINGTON AND LANGHO COMMUNITY ASSOCIATION

BALANCE SHEET AT 31 DECEMBER 2025

	NOTE	*2025*	*2024*
ASSETS			
Non-current assets			
Buildings and Improvements	2	97 651	83 689
Computer equipment	2	111	181
Soft Furnishings	2	625	0
Equipment	2	4 388	6 292
Furniture and Fixtures	2	5 384	5 495
		108 159	95 657
Current assets			
Accounts receivable		6 569	5 229
Bank: Current account		200	776
Bank: Savings account		8 694	16 744
		15 463	22 749
Total assets		123 622	118 406
EQUITY AND LIABILITIES			
Capital and Reserves			
Reserve for balancing pre-2025	3	0	2 248
Accumulated Surplus from last year		114 176	93 322
Surplus / (Deficit) for the year		9 341	20 854
		123 517	116 424
Current liabilities			
Accounts payable		105	1 982
		105	1 982
Total equity and liabilities		123 622	118 406

BILLINGTON AND LANGHO COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

		2025	2024

1 ACCOUNTING POLICIES

The Annual Financial Statements are prepared on the historical cost basis and incorpoate the following principal policies.
Complete balance sheets were not done previously, but an Asset Register has been prepared, from historical records available. Refer also to Note 3, below.

1.1 Fixed Assets and Depreciation

Fixed Assets have been depreciated on the straight line basis at rates considered appropriate to reduce book values to estimated values over the useful lives of the assets at the following rates:

Buildings (Original Hall)	0.455%	0.455%
Buildings (Recent Additions)	5.00%	5.00%
Computer equipment	33.33%	33.33%
Equipment	16.67%	16.67%
Furniture and Fixtures	10.00%	10.00%
Soft furnishings	33.33%	33.33%

1.2 Turnover

Turnover represents the gross collections from hall hiring

2 FIXED ASSETS

Buildings		
Cost	112 104	95 596
Accumulated depreciation	(14 453)	(11 907)
	97 651	83 689
Computer equipment		
Cost	210	210
Accumulated depreciation	(99)	(29)
	111	181
Equipment		
Cost	14 078	14 078
Accumulated depreciation	(9 690)	(7 786)
	4 388	6 292
Furniture and Fixtures		
Cost	19 012	18 164
Accumulated depreciation	(13 628)	(12 669)
	5 384	5 495
Soft Furnishings		
Cost	742	0
Accumulated depreciation	(117)	0
	625	0
TOTAL FIXED ASSETS	108 158	95 657

BILLINGTON AND LANGHO COMMUNITY ASSOCIATION

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR

YEAR ENDED 31 DECEMBER 2025

		2025	2024
2	**FIXED ASSETS (Continued)**		
	Opening balance	95 657	67 351
	Additions	18 097	32 116
	Net book value of disposals	0	0
	Depreciation	(5 596)	(3 810)
		108 158	95 657
3	**RESERVE FOR BALANCING - PRE-2025**		
	As noted in 1, above no balance sheet was completed prior to the current year. Many prior balance sheet item-costs have been established on the recognised basis of incomplete records processes. This balance represents minor unreconciled differences.	0	2 248
		0	2 248
4	**ENERGY CONSUMPTION**		
	The Utility provider for gas and electricity was switched from 01 December 2024. The previous Utility Provider was charging VAT at a concessionary rate of five-percent (5%) on gas consumption. This practice continued with the new Utility Provider until April 2025, when the concessionary charges for VAT were reversed and re-charged including 20%, standard rate. The complexity of applying for the concessionary rate of VAT has precluded the finalisation of this applicaion and specialist advice may be necessary. No provision is made for the reversal of this expenditure as it is not conclusive that any future applicaion will be successful.	787	0
5	**CAPITAL COMMITMENTS**		
	Capital expenditure authorised		
	- contracted for	0	12 438
	- not contracted for	0	0
		0	12 438