

LUTLEY COMMUNITY ASSOCIATION

Charity Registration Number 516095

TRUSTEES REPORT AND ACCOUNTS

YEAR ENDED 31ST MARCH 2025

P & R TAXATION SERVICES
1 HAMPTON GARDENS
PEDMORE
STOURBRIDGE
DY9 0AW

LUTLEY COMMUNITY ASSOCIATION
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LUTLEY
COMMUNITY ASSOCIATION

I report on the accounts of the Charity for the year ended 31ST March 2025 which are set out on pages 3 to 8.

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 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed

It is my responsibility to:

- Examine the accounts (under section 43(3)(a) of the 1993 Act)
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act) and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

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 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act

have 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.

P & R Taxation Services
1 Hampton Gardens
Pedmore
Stourbridge
West Midlands DY9 OAW
27/10/25

LUTLEY COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST MARCH 2025

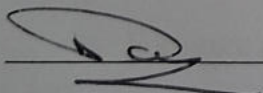
	Total 2024 £	Total 2025 £
Incoming resources		
Donations & Similar		
Incoming resources 2	100	126
Activities in furtherance of the charity's objects 3	68888	62362
Bank Interest	--	--
Total incoming resources	68988	62488
Resources expended		
Costs of generating funds 4	-	-
Charitable expenditure		
Centre costs 5	68645	63804
Governance costs 6	1845	1870
Total resources expended	70490	65674
Net incoming (outgoing) Resources for the year	(1502)	(3186)
Total Funds at 31st March 2024	11721	8394
Total funds at 31st March 2025	8502	5208

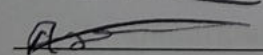
The notes on pages 5 to 8 form part of these accounts

**LUTLEY COMMUNITY ASSOCIATION
BALANCE SHEET 31ST MARCH 2025**

	Note	2024		2025	
		£	£	£	£
Fixed Assets					
Furniture & Equipment	8		2982		2236
Current assets					
Debtors and prepayments		3000		3000	
Clubs/Societies reserve account		2870		325	
Bank current account		250		390	
Cash in hand		150		7	
		6270		3722	
Liabilities: due within one year					
Creditors & accruals		750		750	
Net current assets			5520		2972
Net assets			8502		5208
Funds					
Restricted	9		Nil		Nil
Unrestricted	10		8502		5208
			8502		5208

Approved by the trustees on _____ and signed on their behalf by:





)
) Trustees
)

The notes on page 5 to 8 form part of these accounts

LUTLEY COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS YEAR ENDED 31ST MARCH 2025

1 Accounting Policies

a Accounting convention

The accounts have been prepared under the historical costs convention, and follow The Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP 2005) and applicable accounting standards

b Incoming resources

Incoming resources from the Centre are recognized in the Statement of Financial Activities in the year in which they are receivable

Grants are recognized in the Statement of Financial Activities in the year in which they are receivable

Investment income is included when receivable

Voluntary income received by way of a donations and gifts is included in full in the Statement of Financial Activities when received. The value of services provided by the volunteers has not been included

c Donations

Donations received for the general purposes of the Charity are credited to "Unrestricted Funds" Donations received in connection with specific projects are credited to "Restricted Funds"

d Resources expended

Resources expended are recognized in the period in which they are incurred

e Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost.

Depreciation is calculated to write down the cost of assets over their expected useful lives at the following rates

Furniture and Equipment etc 25% reducing balance

2 Donations and similar incoming resource

	Restricted Funds	Unrestricted Funds	2025	2024
	£	£	£	£
Subscriptions & Donations	Nil	126	126	100
Grants	Nil	Nil	Nil	Nil
	Nil	126	126	100

LUTLEY COMMUNITY ASSN NOTES TO THE ACCOUNTS (CONTINUED) YEAR ENDED 31ST MARCH 25
 ACTIVITIES IN FURTHERANCE OF THE CHARITY'S OBJECTS

	Total 2024	Total 2025
Hire Fees		
Groups	61762	53708
Private	5684	6666
Fund Raising	1442	1988
Membership & Donations	100	126
Totals	68988	62488
Centre Costs		
Gas	10710	10548
Electricity	11555	9066
Water	Nil	Nil
Insurance	1471	2608
Wages and Nat Ins etc	34129	32744
Secretarial Services & Admin	Nil	Nil
Window Cleaning & Waste	3383	3295
Capital Expenditure	Nil	Nil
Repairs & Maintenance	3663	2653
Miscellaneous	25	284
Subscriptions & Licenses	416	1319
Security	2070	Nil
Fund Raising	225	541
Depreciation	998	746
Totals	68645	63804
Trading Profit /Loss	343	(1316)
Governance Costs	1845	1870
Net trading loss/profit	(1502)	(3186)

LUTLEY COMMUNITY ASSOCIATION
 NOTES TO THE ACCOUNTS(continued) YEAR ENDED 31ST MARCH 2025

6 Governance costs

	£	£	Total 2024 £	Total 2025 £
Telephone			1092	1044
Equipment Hire			Nil	Nil
Postage				
Stationery & photocopies			3	76
Accountancy			750	750
AGM expenses			Nil	Nil
			1845	1870

7 Net incoming (outgoing)resources

The following items are included in arriving at net incoming(outgoing)resources:

	2024 £	2025 £
Wages & Salaries and Social Security Costs	34129	32744
Depreciation	998	746
Independent examiners fees	750	750

8 Fixed assets

		Furniture & Equipment etc £
Cost or valuation		
At 31 st March 2024		57402
Additions		-
Disposals		-
At 31 st March 2025		57402
Depreciation		
At 31 st March 2024		54410
Charge for the year		746
Disposals		-
At 31 st March 2025		55156
Net book value		
At 31 st March 2024		2982
At 31 st March 2025		2236

LUTLEY COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS (continued) YEAR ENDED 31ST MARCH 2025

9 Restricted Funds

	Balance 31/3/24 £	Received in year £	Used in year £	Balance 31/3/25 £
Lottery Grant	Nil	Nil	Nil	Nil

10 Unrestricted Funds

Included in unrestricted funds are the following grants which the trustees have designated as follows:

	Balance 31/3/24 £	Received in year £	Used in year £	Balance 31/3/25 £
Subscriptions & Donations	Nil	126	126	Nil

11 Trustees remuneration

The trustees did not receive any remuneration or expenses during the year 2025

12 Capital commitments

Capital commitments at the year end were as follows:

	2024 £	2025 £
	Nil	Nil

Contracted for but not provided in these accounts