



*Little Aston Community Association*

**REGISTERED CHARITY NUMBER: 509757**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended  
31 December 2017

Bickerstaff & Co Chartered Accountants  
Brewery Court  
Sea Lane  
Hayle  
Cornwall  
TR27 4DP

**Little Aston Community Association**

**Contents of the Financial Statements**  
**For the Year Ended 31 December 2017**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11 to 12

## **Little Aston Community Association**

### **Report of the Trustees for the Year Ended 31 December 2017**

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

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2017. 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. The association aims to benefit the local community and in particular by its support of Little Aston Recreation Ground Association and the village hall.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Review of charitable activities in 2017.**

A donation of £500 was made to support Tom Wilson in connection with his attendance at the World Scout Jamboree in the USA.

Theatre Group organised several theatre and restaurant visits during the year, together with outings to places of interest, including Snowdonia, Countryfile Live at Blenheim Palace, the Tall Ships Festival and Huntingdon Races. There were also short holidays to Sissinghurst, Barnstaple and London.

Twinning Section hosted our French friends from Saint-Georges-sur-Baulche, Burgundy, in May 2017. Day trips were made to the Cotswolds and to Chatsworth as well as a tour of Birmingham and there was a very enjoyable soirée at a local hotel.

Walking Group continue with their monthly arranged walks in the local area.

#### **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.

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

Theatre Group and Walking Group are planning a full programme of activities during 2018. The Twinning Section will visit its French friends in Saint-Georges-sur-Baulche in April 2018 and will also organise some social & fund-raising events.

## **Little Aston Community Association**

### **Report of the Trustees** **for the Year Ended 31 December 2017**

#### **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
Mrs C Franklin	Secretary
Mr J T Smart	Treasurer
Mrs J Herbert	
Miss N Herbert	
Mrs A Howle	
Mrs V J Smart	
Mr T E Jones	Appointed 2 May 2017

##### **Principal address**

10 Hathaway Road  
Four Oaks  
Sutton Coldfield  
West Midlands, B75 5JB

**Little Aston Community Association**

**Report of the Trustees**  
**for the Year Ended 31 December 2017**

**Independent examiner**

Jennifer Opie FCA  
Bickerstaff & Co Chartered Accountants  
Brewery Court  
Sea Lane,  
Hayle  
Cornwall  
TR27 4DP

**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:

.....   
Trustee

Date: 5/4/18

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

I report on the accounts for the year ended 31 December 2017 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.

*Jennifer Opie*

Jennifer Opie FCA  
Bickerstaff & Co Chartered Accountants  
Brewery Court  
Sea Lane  
Hayle  
Cornwall  
TR27 4DP

Date: *18<sup>th</sup> April 2018* .....

**Little Aston Community Association**

**Statement of Financial activities**  
**For the Year Ended 31 December 2017**

		<u>Unrestricted Funds</u>	
		<u>2017</u>	<u>2016</u>
	Notes	£	£
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		2,528	2,119
Investment income	2	6	13
<b>Incoming resources from charitable activities</b>			
Twinning Section	3	4,353	9,249
Theatre Group		96,687	84,593
Parental body		86	273
<b>Total incoming resources</b>		<u>103,660</u>	<u>96,247</u>
<b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
Twinning Section	4	7,858	4,978
Theatre Group		97,814	91,566
Parental body		1,196	988
<b>Governance costs</b>		600	600
<b>Total resources expended</b>		<u>107,468</u>	<u>98,132</u>
<b>NET OUTGOING RESOURCES</b>		(3,808)	(1,885)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		29,381	31,266
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>25,573</u></u>	<u><u>29,381</u></u>

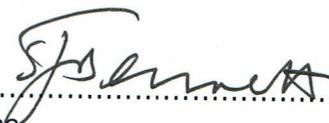
The notes form part of these financial statements

**Little Aston Community Association**

**Balance Sheet**  
**31 December 2017**

		<u>Unrestricted Funds</u>	
		<u>2017</u>	<u>2016</u>
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	6	-	90
		<hr/>	<hr/>
<b>CURRENT ASSETS</b>			
Debtors	7	7,291	27,622
Cash at bank		29,778	33,140
		<hr/>	<hr/>
		37,069	60,762
<b>CREDITORS</b>			
Amounts falling due within one year	8	(11,496)	(31,471)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		25,573	29,291
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		25,573	29,381
		<hr/>	<hr/>
<b>NET ASSETS</b>		25,573	29,381
		<hr/>	<hr/>
<b>FUNDS</b>			
Unrestricted funds	10	25,573	29,381
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		25,573	29,381
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees on 5/4/18 and were signed on its behalf by:

  
.....  
Trustee

The notes form part of these financial statements

## **Little Aston Community Association**

### **Notes to the Financial Statements - continued** **For the Year Ended 31 December 2017**

#### **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.

Fixtures and fittings                      - 25% / 33% 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 2017**

**2. INVESTMENT INCOME**

	<u>2017</u>	<u>2016</u>
	£	£
Deposit account interest	6	13
	<u>6</u>	<u>13</u>

**3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	<u>2017</u>	<u>2016</u>
	£	£
Income from trips, visits and events	3,358	93,742
Members subscriptions	410	1,979
Members raffle and quiz income	585	966
	<u>4,353</u>	<u>96,687</u>

	<u>2017</u>		<u>2016</u>
	Parent Body £	Total Activities £	Total Activities £
Income from trips, visits and events	-	97,100	90,089
Members subscriptions	-	2,389	2,292
Newsletter advertising income	-	-	115
Members raffle and quiz income	86	1,637	1,619
	<u>86</u>	<u>101,126</u>	<u>94,115</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant Funding of Activities (see note) £	Support Costs (see note) £	Totals £
Twinning Section	7,858	-	-	7,858
Theatre Group	97,760	-	54	97,814
Parent Body	660	500	36	1,196
	<u>106,278</u>	<u>500</u>	<u>90</u>	<u>106,868</u>

**Little Aston Community Association**

**Notes to the Financial Statements - continued**  
**For the Year Ended 31 December 2017**

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration, expenses or other benefits paid for the year ended 31 December 2017 nor for the year ended 31 December 2016.

**6. TANGIBLE FIXED ASSETS**

	2017	2016
	£	£
<b>Fixtures and Fittings</b>		
Cost		
At 1 January	553	553
Additions	-	-
Items scrapped	-	-
At 31 December	<u>553</u>	<u>553</u>
Depreciation		
At 1 January	463	311
Items scrapped	-	-
Charge for the year	90	152
At 31 December	<u>553</u>	<u>463</u>
Net Book Value	<u>-</u>	<u>90</u>

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

	2017	2016
	£	£
Trade debtors	1,469	20,813
Other debtors	5,822	6,809
	<u>7,291</u>	<u>27,622</u>

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

	2017	2016
	£	£
Deferred Income	9,496	29,815
Trade creditors	1,380	1,036
Other creditors	620	620
	<u>11,496</u>	<u>31,471</u>

**Little Aston Community Association**

**Notes to the Financial Statements - continued**  
**For the Year Ended 31 December 2017**

**9. RELATED PARTY TRANSACTIONS**

There were no Related Party Transactions for the year ended 31 December 2017 nor for the year ended 31 December 2016.

**10. MOVEMENT IN FUNDS**

	At 1 Jan 2017 £	Net Movement In Funds £	At 31 Dec 2017 £
<b>Unrestricted Funds</b>			
General Fund	29,381	(3,808)	25,573
<b>TOTAL FUNDS</b>	<u>29,381</u>	<u>(3,808)</u>	<u>25,573</u>

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

	Incoming Resources £	Resources Expended £	Movement In Funds £
<b>Unrestricted Funds</b>			
General Fund	103,660	107,468	(3,808)
<b>TOTAL FUNDS</b>	<u>103,660</u>	<u>107,468</u>	<u>(3,808)</u>

**Little Aston Community Association**

**Detailed Statement of Financial Activities**  
**For the year Ended 31 December 2017**

	<u>2017</u>	<u>2016</u>
	£	£
<b>INCOMING RESOURCES</b>		
Voluntary income		
Donations	157	18
Gift Aid	931	604
Subscriptions	1,440	1497
	<hr/>	<hr/>
	2,528	2,119
<b>Investment income</b>		
Deposit account interest	6	13
<b>Incoming resources from charitable activities</b>		
Income from trips, visits and events	97,100	90,089
Members subscriptions	2,389	2,292
Advertising in newsletter	-	115
Members raffle and quiz income	1,637	1,619
	<hr/>	<hr/>
	101,126	94,115
	<hr/>	<hr/>
<b>Total incoming resources</b>	<u>103,660</u>	<u>96,247</u>
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Costs of trips, visits and events	96,763	86,301
Insurance	501	475
Postage and stationery	2,761	3,218
Sundry Expenses	1,903	1,967
Members draw	300	300
Meeting expenses	2,283	2,293
Computer Software	1,740	1,554
Cost of newsletter	-	246
Website Development	27	26
Grants to Institutions	500	1,000
	<hr/>	<hr/>
	106,778	97,380

**Little Aston Community Association**

**Detailed Statement of Financial Activities**  
**For the year Ended 31 December 2017**

	<u>2017</u>	<u>2016</u>
	£	£
<b>Governance costs</b>		
Accountancy	600	600
<b>Support Costs - Other</b>		
Depreciation of Fixtures and Fittings	90	152
<b>Total resources expended</b>	<u>107,468</u>	<u>98,132</u>
<b>NET OUTGOING RESOURCES</b>	<u>(3,808)</u>	<u>(1,885)</u>

This statement does not form part of the statutory financial statements