



Little Aston Community Association

REGISTERED CHARITY NUMBER: 509757

Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 December 2018

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

Little Aston Community Association

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For the Year Ended 31 December 2018

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Little Aston Community Association

Report of the Trustees **for the Year Ended 31 December 2018**

Report of the Trustees

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2018. 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 2018.

Donations were made during the year to provide a bench at the Little Aston Recreation Ground in memoriam for Bryan Wallace an ex Trustee (£500), to support Emma Paxton on her trip to Rwanda as part of Action Aid (£250). And to the Birmingham Childrens' Hospital (£100)

Theatre Group organised theatre and restaurant trips and outings to places of interest, including Wales, Rutland, Derbyshire and Manchester. Short breaks were also spent in London, Scotland, Thursford and Herefordshire.

Members of the Twinning Section visited our French friends in Saint-Georges-sur-Baulche, Burgundy, in April 2018. Visits were made to Colombey-les-deux-eglises, to Sens and to Chablis for wine tasting. There was also a very enjoyable soirée at the local community centre. Six members returned to France in October 2018 to take part in celebrations to mark the 40th Anniversary of Twinning in Saint-Georges-sur-Baulche

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.

Little Aston Community Association

Report of the Trustees **for the Year Ended 31 December 2018**

PLANS FOR THE FUTURE

Theatre Group and Walking Group are planning a full programme of activities during 2018. The Twinning Section will again host its French friends when they visit England in April 2019 and will also organise some social & fund-raising events.

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.
Twining 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	Resigned 15 May 2018
Mr A I Roberts	Appointed 21 June 2018

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 2018**

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 

Dated 25th March 2019:

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

I report on the accounts for the year ended 31 December 2018 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 FCA
Bickerstaff & Co Chartered Accountants
Brewery Court
Sea Lane
Hayle
Cornwall
TR27 4DP

Date: 4 April 2019

Little Aston Community Association

Statement of Financial activities
For the Year Ended 31 December 2018

		<u>Unrestricted Funds</u>	
		<u>2018</u>	<u>2017</u>
	Notes	£	£
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		1,840	2,528
Investment income	2	10	6
Incoming resources from charitable activities			
	3		
Theatre Group		76,974	96,687
Twinning Section		7,310	4,353
Parental body		85	86
Total incoming resources		<u>86,219</u>	<u>103,660</u>
RESOURCES EXPENDED			
Charitable activities			
	4		
Theatre Group		77,354	97,814
Twinning Section		5,051	7,858
Parental body		893	1,196
Governance costs		<u>720</u>	<u>600</u>
Total resources expended		<u>84,018</u>	<u>107,468</u>
NET INCOMING / (OUTGOING) RESOURCES		2,201	(3,808)
RECONCILIATION OF FUNDS			
Total funds brought forward		25,573	29,381
TOTAL FUNDS CARRIED FORWARD		<u><u>27,774</u></u>	<u><u>25,573</u></u>

The notes form part of these financial statements

Little Aston Community Association

Balance Sheet
31 December 2018

		<u>Unrestricted Funds</u>	
		<u>2018</u>	<u>2017</u>
	Notes	£	£
FIXED ASSETS			
Tangible assets	6	-	-
CURRENT ASSETS			
Debtors	7	15,292	7,291
Cash at bank		32,948	29,778
		48,240	37,069
CREDITORS			
Amounts falling due within one year	8	20,466	(11,496)
NET CURRENT ASSETS		27,774	25,573
TOTAL ASSETS LESS CURRENT LIABILITIES		27,774	25,573
NET ASSETS		27,774	25,573
FUNDS	10		
Unrestricted funds		27,774	25,573
TOTAL FUNDS		27,774	25,573

The financial statements were approved by the Board of Trustees on 25th March 2019 and were signed on its behalf by:


.....
Trustee

The notes form part of these financial statements

Notes to the Financial Statements - continued
For the Year Ended 31 December 2018

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
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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 2018

2. INVESTMENT INCOME

	<u>2018</u>	<u>2017</u>
	£	£
Deposit account interest	10	6

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	<u>2018</u>	<u>2017</u>
	£	£
Income from trips, visits and events	74,327	85
Members subscriptions	1,810	-
Members raffle and quiz income	837	-
	<u>76,974</u>	<u>85</u>

	<u>2018</u>	<u>2017</u>
	£	£
Income from trips, visits and events	80,867	97,100
Members subscriptions	2,230	2,389
Members raffle and quiz income	1,272	1,637
	<u>84,369</u>	<u>101,126</u>

4. CHARITABLE ACTIVITIES COSTS

	<u>2018</u>	<u>2017</u>
	£	£
Theatre Group	76,754	77,354
Twinning Section	5,051	5,051
Parent Body	643	893
	<u>82,448</u>	<u>83,298</u>

Little Aston Community Association

Notes to the Financial Statements - continued **For the Year Ended 31 December 2018**

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration, expenses or other benefits paid for the year ended 31 December 2018 nor for the year ended 31 December 2017.

6. TANGIBLE FIXED ASSETS

	2018	2017
	£	£
Fixtures and Fittings		
Cost		
At 1 January	553	553
Additions	-	-
Items scrapped	-	-
At 31 December	<u>553</u>	<u>553</u>
 Depreciation		
At 1 January	553	553
Items scrapped	-	-
Charge for the year	-	-
At 31 December	<u>553</u>	<u>553</u>
 Net Book Value	<u>-</u>	<u>-</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade debtors	3,160	1,469
Other debtors	12,132	5,822
	<u>15,292</u>	<u>7,291</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Deferred Income	18,722	9,496
Trade creditors	1,064	1,380
Other creditors	680	620
	<u>20,466</u>	<u>11,496</u>

Little Aston Community Association

Notes to the Financial Statements - continued **For the Year Ended 31 December 2018**

9. RELATED PARTY TRANSACTIONS

There were no Related Party Transactions for the year ended 31 December 2018 nor for the year ended 31 December 2017.

10. MOVEMENT IN FUNDS

	At 1 Jan 2018 £	Net Movement In Funds £	At 31 Dec 2018 £
Unrestricted Funds			
General Fund	25,573	2,201	27,774
TOTAL FUNDS	<u>25,573</u>	<u>2,201</u>	<u>27,774</u>

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

	Incoming Resources £	Resources Expended £	Movement In Funds £
Unrestricted Funds			
General Fund	86,219	84,018	2,201
TOTAL FUNDS	<u>86,219</u>	<u>84,018</u>	<u>2,201</u>

Little Aston Community Association**Detailed Statement of Financial Activities**
For the year Ended 31 December 2018

	<u>2018</u>	<u>2017</u>
	£	£
INCOMING RESOURCES		
Voluntary income		
Subscriptions	1,349	1,440
Donations	35	157
Gift Aid	456	931
	<u>1,840</u>	<u>2,528</u>
Investment income		
Deposit account interest	10	6
Incoming resources from charitable activities		
Income from trips, visits and events	80,867	97,100
Members subscriptions	2,230	2,389
Members raffle and quiz income	1,272	1,637
	<u>84,369</u>	<u>101,126</u>
Total incoming resources	<u>86,219</u>	<u>103,660</u>
RESOURCES EXPENDED		
Charitable activities		
Costs of trips, visits and events	73,628	96,763
Insurance	478	501
Postage and stationery	2,151	2,761
Sundry Expenses	1,550	1,903
Members draw	300	300
Meeting expenses	2,397	2,283
Computer Software	1,909	1,740
Website Development	35	27
Grants to Institutions	850	500
	<u>83,298</u>	<u>106,778</u>
Governance costs		
Accountancy	720	600
Support Costs - Other		
Depreciation of Fixtures and Fittings	-	90
Total resources expended	<u>84,018</u>	<u>107,468</u>
NET INCOMING /(OUTGOING) RESOURCES	<u>2,201</u>	<u>(3,808)</u>

This statement does not form part of the statutory financial statements