

# LONG ASHTON COMMUNITY ASSOCIATION

Charity Number 304575

## **ANNUAL REPORT** **AND** **FINANCIAL STATEMENTS**

FOR

Financial Year Ending  
31 MARCH 2019

The Community Centre  
Keedwell Hill  
Long Ashton  
Bristol, BS41 9DP

[www.longashtoncommunitycentre.org](http://www.longashtoncommunitycentre.org)  
[www.facebook.com/LongAshtonCommunityCentre](https://www.facebook.com/LongAshtonCommunityCentre)

*Long Ashton Community Centre is a Registered Charity*

**LONG ASHTON COMMUNITY CENTRE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDING 31 MARCH 2019**

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# LONG ASHTON COMMUNITY CENTRE

## TRUSTEES ANNUAL REPORT

### YEAR ENDING 31 MARCH 2019

The Trustees have pleasure in presenting this report and the audited financial statements of the Charity for the year ended 31 March 2019. As described the Charity's Trustees are responsible for the preparation of financial statements.

#### Responsibilities of the Trustees

The Charities Act 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 at the end of the year and of the surplus or deficiency for the year then ended.

In preparing these financial statements, the Trustees are required to select suitable accounting policies, as described on page 10, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. They must also 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 enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees 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.

#### Background & Governing Document

The organisation is an Unincorporated Association, registered as a charity on 19 July 1962 (amended 8 May 1984), Registered Charity No 304575  
The Association is governed by its constitution, dated 7 July 1999, amended July 2009  
Trustees are appointed by Long Ashton Parish Council as members of the Management Committee and serve for a period of four years

#### Professional Advisors

<u>Bankers</u>	<u>Independent Examiner</u>	<u>Insurers</u>	<u>WERN</u>
Santander	Lynette Morgan FCCA	Ansvar	Dick Whittington
Bootle		via Norris	
Merseyside		and Fisher	
L30 4GB			

#### Objectives

The objectives of the Charity, as stated in the constitution document are:

(a) to promote the benefit of the inhabitants of Long Ashton Civil Parish without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants;

(b) to maintain and manage the Community Centre whether alone or in co-operation with any local authority, person or body.

## **The Management Committee of Trustees**

The method of appointment of Trustees is detailed in the current governing document.

### **Trustees**

Trustees 2018-2019

Mrs J Pullin

Mrs J Booth

Mr C Cave

Mr C Davis (elected November 2018)

Mr Fairclough (elected May 2018)

Mrs P Kabala (resigned November 2018)

Mr T Kindred

Mrs N Mantle (elected September 2018)

## **Reserves Policy**

The Management Committee has agreed that the unrestricted or designated funds held by the charity should be at least 3 months of normal expenditure incurred in managing the Community Centre. This equates to £20,000 - £30,000. The Management Committee feels that this amount would enable the charity to continue to operate in the event of a significant drop in funding, or closure of part of the facilities. It would obviously be necessary, however, to consider how the funding would be replaced.

In the financial year ending 31<sup>st</sup> March 2019, the reserves held excluding those allocated to designated funds stood at £63,755.

## **Activities**

The Charity offers a wide range of facilities to support the local community including the Village Hall (with stage and large kitchen), Keeds Hall (sports hall), Jubilee Pavilion, smaller meeting rooms, Bowling Green, Tennis Courts, sports pitches, children's play area and LA Café. The Centre is licensed for running a bar.

The facilities are used by a number of groups, classes, individuals and local businesses. These include art classes, several pre-school groups, exercise classes, local history, martial arts groups, local sports clubs and the Parish Council. In addition the facilities are booked on a regular basis for cultural celebrations, an annual flower show, LA Cinema, Feast with a Chef events, cycling events and LACA's own fundraising events.

## **Achievements**

The main achievements and activities over this year are as

follows:

### **Management and Governance**

- The Centre continues to be a member of WERN (West of England Rural Network).
- Covering caretaking and cleaning absences and holiday has continued to be a challenge; Ian McLeod joined as cover caretaker and helped to relieve the caretaker pressure.
- Architect drawings were produced for an extension to the Club Room to provide better space for both the Youth Club and LA Café and quotations were sought from three builders. A grant application was then made to Garfield Weston. This application was very thorough but unfortunately only 5% of applicants were successful as the fund

was massively oversubscribed. It is hoped that other funding opportunities will become available in the future.

- A 'Friends of LACA' Committee was set up with the view to organizing events to celebrate the 60th Anniversary of the village hall in 2019.
- A book-keeper was contracted to ease the Manager's workload. Sarah Sullivan is now responsible for the purchase ledger and monthly reconciliations.

### **Maintenance and Improvements**

- LACA received the following grants in 2018/19:
  - i. Parish Council Grant: ££33,050 of which £16,500 has been allocated to the following funds - planned maintenance, facilities and equipment renewal, playground and tennis;
  - ii. The Parish Council also supports the cost of LACA managing Peel Park via the commuted funds from Taylor Wimpey and we received a payment of £9,408 from for this.
- The following expenditure in the year was paid for from the designated funds held by LACA: Griffin Lounge flooring, Pavilion tap mixers, Gopak folding tables, a new vacuum cleaner and a repair to the Tennis Court wall. A total of £1,737 of expenditure was paid for from the funds set aside under point i above;

### **Activities & Community Engagement**

- LA Café continues to grow. Under Maria Athienide's management a more varied lunch menu was brought in. Opening the café early for breakfast proved unsuccessful so was ended after a three month trial. With the mobile library visiting times, the café started opening on a Tuesday afternoon alongside this.
- An order was placed for new playground items from S106 money held by North Somerset Council. These items included a new rope climber, a new safety surface under the slide, a hot shots ball game and play panels.
- The 6<sup>th</sup> Annual Beer and Cider festival was held in September and brought in profits of just under £1300;
- The Annual Quiz night once again took place in February;
- Ooh Arr Productions continued to bring us regular affordable theatre shows and pantomimes;
- The Annual Village Picnic with Bark in the Park and a Fun Run went ahead in soaring temperatures.
- LA Fest (an evening music festival) was held in November for the second time;

### **Issues & Risks**

- LACA was again unsuccessful in its appeal against paying discretionary rate relief so £2,317 has been paid out this year. Utility costs continue to rise although we have tied ourselves in to a fixed three year rate to help with budgeting.
- The cost of maintaining the buildings, facilities, sports and playgrounds is currently supported by funding from the Parish Council, but additional funding will need to be sourced / required to meet the estimated costs as outlined in the capital and maintenance plan for the period 2018-2026.
- LACA is reliant on a small number of employees and volunteers to support day to day operations and management, and the trustees who volunteer on the management committee. The ability to retain existing levels of voluntary support is proving challenging, and will be harder to fill as the needs and activities increase. With the exception of the trustees, other activities undertaken by volunteers would have to be

- met by increased staffing hours.
- LACA is managing the area known as Peel Park on behalf of the Parish Council. This area is not yet included in the lease that has been in place between LACA and the Parish Council since 1999;

### **Declaration**

I declare, in my capacity of Charity Trustee, that the Trustees have approved the report above and have authorised me to sign it on their behalf.

Signature Jean Pullin

Full Name: Jean Pullin

Position: Chairperson

01 October 2019



Long Ashton Community Association

Accounts for the year ended 31 March 2019

1. Statement of Financial Activities

Income Receipts	Unrestricted funds £	Restricted funds £	Movement to provisions £	Total 2019 £	Total 2018 £
<b>Incoming resources</b>					
Donations, grants and similar income	43,224	-	(16,500)	26,724	43,907
Income from activities in furtherance of charitable objects	132,133	-	0	132,133	120,944
Investment Income	219	24	0	243	210
Other incoming resources	1,083	-	0	1,083	615
<b>Total Incoming Resources</b>	<b>176,659</b>	<b>24</b>	<b>(16,500)</b>	<b>160,183</b>	<b>165,676</b>
<b>Resources expended</b>					
Costs of generating funds	18,955	-	1,737	17,218	16,566
<u>Charitable expenditure</u>					
Costs of activities for charitable objectives	77,734	-	0	77,734	84,692
Support costs	30,357	-	0	30,357	28,471
Management and administration Expenditure	19,074	-	0	19,074	17,482
<b>Total resources expended</b>	<b>146,120</b>	<b>-</b>	<b>(1,737)</b>	<b>144,384</b>	<b>147,211</b>
<b>Net incoming resources before transfers</b>	<b>30,539</b>	<b>24</b>	<b>-14,763</b>	<b>15,800</b>	<b>18,465</b>
<b>Transfer to provisions</b>	<b>-1,737</b>			<b>- 1,737</b>	<b>1,149</b>
<b>Transfers between funds</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>
<b>Net incoming resources after transfers</b>	<b>28,802</b>	<b>24</b>	<b>-14,763</b>	<b>14,063</b>	<b>18,465</b>
<b>Prior Year Adjustment</b>	<b>-</b>			<b>0</b>	<b>2,336</b>
<b>Total funds brought forward</b>	<b>48,861</b>	<b>4,996</b>	<b>0</b>	<b>53,857</b>	<b>33,056</b>
<b>Total funds carried forward</b>	<b>77,664</b>	<b>5,020</b>	<b>-14,763</b>	<b>67,920</b>	<b>53,857</b>



# Long Ashton Community Association

Accounts for the year ended 31 March 2019

## Balance sheet

	note	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
<b>Fixed Assets</b>	5	-	-	-	-
<b>Current Assets</b>					
Stock		683	-	683	491
Debtors and prepayments	6	5,664	-	5,664	4,190
Cash at bank and in hand		100,382	5,020	105,403	75,275
Accrued Income		-	-	-	983
		<u>106,730</u>	<u>5,020</u>	<u>111,750</u>	<u>80,939</u>
<b>Creditors: amounts falling due within one year</b>	7	9,825	-	9,825	5,773
<b>Net current assets</b>		96,905	5,020	101,925	75,165
<b>Total net assets</b>		<u>96,905</u>	<u>5,020</u>	<u>101,925</u>	<u>75,165</u>
<b>Provision for liabilities and charges</b>	8	34,005	-	34,005	21,308
		<u>62,900</u>	<u>5,020</u>	<u>67,920</u>	<u>53,857</u>
<b>Income funds</b>					
Restricted funds			5,020	5,020	4,996
Unrestricted funds		62,900		62,900	48,861
<b>Total funds</b>		<u>62,900</u>	<u>5,020</u>	<u>67,920</u>	<u>53,857</u>

## **Long Ashton Community Association**

### **Accounts for the year ended 31 March 2019**

#### **Notes to the accounts**

##### **1. Accounting policies**

###### Basis of accounting

The accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE); and Accounting and reporting by Charities - Statement of Recommended Practice (SORP 2000); and the Charities Act 1993 .

###### Change in basis

From 2003 onwards, the accounts have been prepared on an accruals basis.

#### **Incoming Resources**

###### Donations, grants and similar incoming resources

These are included in the Statement of Financial Activities (SOFA) when:  
the charity becomes entitled to the donation, legacy or similar income and any conditions for receipt are met;  
the trustees are reasonably certain they will receive it; and  
the trustees are reasonably certain that the value can be reliably measured.

###### Tax reclaims on donations and gifts

Incoming resources from tax claims are included on the SOFA at the same as the gift to which they relate.

###### Incoming resources from fundraising

These are reported gross in the SOFA

###### Gifts in kind for sale or distribution

These are included in the accounts when sold at the amount actually realised.

###### Gifts in kind for use by charity

These are included in the SOFA as income when receivable.

###### Volunteer help

The value of any volunteer help received is not included in the accounts but is described in the annual report.

###### Investment income

This and any associated tax credits are included in the accounts when receivable.

#### **Expenditure and Liabilities**

###### Liability recognition

Generally liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

# Long Ashton Community Association

## Accounts for the year ended 31 March 2019

### Notes to the accounts

#### Assets

##### Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year. They are valued at cost or a reasonable value on receipt. The charity does not have a policy of revaluation.

<b>2. Expenditure</b>	<b>2019 £</b>	<b>2018 £</b>
<u>Fees for examining the accounts</u>		
Independent examiner's fees for reporting on the accounts	<u>300</u>	<u>300</u>

##### Analysis of resources expended

#### **Cost of generating funds**

Advertising	4	100
General maintenance & cleaning	5,909	7,617
Health safety and security	5,032	3,641
Grass cutting seeding and pruning	6,273	5,208
	<u>17,218</u>	<u>16,566</u>

#### **Costs of activities in furtherance of the charity's objectives**

	<b>2019 £</b>	<b>2018 £</b>
Major maintenance costs	-	2,268
Bowling green expenses	6,461	6,409
Other	71,273	76,015
Less costs paid from provisions		
	<u>77,734</u>	<u>84,692</u>

#### **Support costs**

Staff costs	24,397	23,404
Other	5,960	5,068
	<u>30,357</u>	<u>28,471</u>

#### **Management and administration costs**

Administrative wages	18,774	17,182
Independent examiners fees	300	300
	<u>19,074</u>	<u>17,482</u>

# Long Ashton Community Association

## Accounts for the year ended 31 March 2019

### Notes to the accounts

#### 3. Paid employees

	2019 £	2018 £
Gross wages and salaries	69,054	59,609
Employers national insurance costs	-	-
Total staff costs	<u>69,054</u>	<u>59,609</u>

Number of employees involved in:

Supporting programmes	14	13
Management and administration	<u>2</u>	<u>2</u>
Average number of employees in year	<u>16</u>	<u>15</u>

It should be noted that all employees are part-time. The full time equivalent (FTE) numbers would be:

3.5	3
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#### Trustee expenses

Number of trustees who were paid	2	2
Total amount paid	3,231	7,158

#### Related party transactions

The following payments were made in the financial year

Wages to Alice Kabala £2,550 - who is related to one of the trustees

Kabala Kitchen £551 - A director of Kabala Kitchen is related to one of the trustees.

#### 5. Tangible fixed assets

	Office equipment £	Total £
<b>COST</b>		
At 1 April 2018	2,769	2,769
Additions	-	-
Disposals	-	-
At 31 March 2019	<u>2,769</u>	<u>2,769</u>
<b>DEPRECIATION</b>		
At 1 April 2018	2,769	2,769
Charge for the year	-	-
Disposals	-	-
At 31 March 2019	<u>2,769</u>	<u>2,769</u>
<b>NET BOOK VALUE</b>		
At 31 March 2019	<u>-</u>	<u>-</u>
At 31 March 2018	<u>-</u>	<u>-</u>

Depreciation is calculated on a straight line basis at a rate of 25%.

## Accounts for the year ended 31 March 2019

### Notes to the accounts

	2019 £	2018 £
<b>6. Debtors and prepayments</b>		
Prepayments	247	2,067
Debtors	5,417	2,123
	<u>5,664</u>	<u>4,190</u>

### 7. Creditors - falling due within one year

Accruals and deferred Income	8,455	5,624
Paye	787	149
	<u>9,242</u>	<u>5,773</u>

### 8. Provisions for liabilities and charges

The provision and liabilities shown in the table below are to be met by our unrestricted funds and are classified as designated funds as noted in our reserves policy.

#### Designated Funds

Planned maintenance fund	11,965	8,415
Facilities & equipment renewal fund	7,686	14
Playground fund	3,289	1,289
Tennis courts fund	13,090	11,590
Fit & Event Income (Off-set PC Grant)	- 2,026	
	<u>34,005</u>	<u>21,308</u>

### 9. Restricted funds

The charity has a restricted income fund which is the redevelopment fund for the purpose of redeveloping Long Ashton Community centre and recreation ground. This is the only restricted fund.

Long Ashton Community Association

Accounts for the year ended 31 March 2019

1. Detailed Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Movement to provisions £	Total 2019 £	Total 2018 £
<b>Income Receipts</b>					
<b>Incoming resources</b>					
Grants	33,050		(16,500)	16,550	35,286
Andree Peel Park	9,408			9,408	8,401
Donations covenants and gift aid	766			766	220
<b>Donations, grants and similar income</b>	<b>43,224</b>	<b>-</b>	<b>(16,500)</b>	<b>26,724</b>	<b>43,907</b>
Events	6,024	-		6,024	11,805
Sale of equipment	-			-	-
LA Coffee Stop	40,797			40,797	32,723
FIT Payments	1,186			1,186	-
Rents received	69,735			69,735	63,126
Halls	2,653			2,653	1,753
Recreation Grounds	7,191			7,191	7,144
Bowling green	4,547			4,547	4,393
Tennis courts				-	-
<b>Income from activities in furtherance of charitable objects</b>	<b>132,133</b>	<b>-</b>	<b>0</b>	<b>132,133</b>	<b>120,944</b>
Bank interest	219	24		243	210
<b>Investment Income</b>	<b>219</b>	<b>24</b>	<b>0</b>	<b>243</b>	<b>210</b>
Sundry income	1,083	-		1,083	615
<b>Other incoming resources</b>	<b>1,083</b>	<b>-</b>	<b>0</b>	<b>1,083</b>	<b>615</b>
<b>Total Incoming Resources</b>	<b>176,659</b>	<b>24</b>	<b>(16,500)</b>	<b>160,183</b>	<b>165,676</b>
<b>Resources Expended</b>					
<b>Costs of generating funds</b>					
Advertising	4			4	100
General maintenance & repairs	7,646	-	(1,737)	5,909	7,617
Health safety and security	5,032			5,032	3,641
Grass cutting seeding and pruning	6,273			6,273	5,208
	18,955	-	(1,737)	17,218	16,566
<b>Charitable expenditure</b>					
Major maintenance costs	-			-	2,268
Water rates	4,376			4,376	1,578
Bowling green expenses	6,461			6,461	6,409
Light and heat	10,091			10,091	11,246
Cleaning materials	2,507			2,507	1,862
Waste collection	2,210			2,210	1,893
Business Rates	2,317			2,317	2,251
Refund of deposits and sundries				-	-
Insurance	2,844			2,844	3,020
Maintenance on the football pitch	-			-	1,308
Capital projects				-	4,451
Specific Grant Related Expenditure (Excluding PC Grants)				-	9,522
Event expenditure	3,985	-		3,985	6,524
LA Coffee stop	34,116			34,116	25,472
Andre Peel Park maintenance costs	8,610			8,610	6,764
Bad debt	218			218	122
Playground costs		-		-	-
<b>Costs of activities for charitable objectives</b>	<b>77,734</b>	<b>-</b>	<b>0</b>	<b>77,734</b>	<b>84,692</b>
Administration costs	5,960	-		5,960	5,068
Depreciation				-	-
Staff costs	24,397			24,397	23,404
<b>Support costs</b>	<b>30,357</b>	<b>-</b>	<b>-</b>	<b>30,357</b>	<b>28,471</b>
Administrative wages	18,774			18,774	17,182
Independent examiners fees	300			300	300
<b>Management and administration Expenditure</b>	<b>19,074</b>	<b>-</b>	<b>-</b>	<b>19,074</b>	<b>17,482</b>
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<b>Transfer to/ from provisions</b>	<b>(1,737)</b>			<b>(1,737)</b>	<b>1,149</b>
<b>Transfers between funds</b>		<b>0</b>		<b>0</b>	<b>0</b>
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<b>Total funds carried forward</b>	<b>77,663</b>	<b>5,020</b>	<b>(14,763)</b>	<b>67,920</b>	<b>53,857</b>

This does not form part of the financial statements

# LONG ASHTON COMMUNITY ASSOCIATION

Charity Number 304575

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FOR

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L30 4GB			

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(a) to promote the benefit of the inhabitants of Long Ashton Civil Parish without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants;

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## **The Management Committee of Trustees**

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### **Trustees**

Trustees 2018-2019

Mrs J Pullin

Mrs J Booth

Mr C Cave

Mr C Davis (elected November 2018)

Mr Fairclough (elected May 2018)

Mrs P Kabala (resigned November 2018)

Mr T Kindred

Mrs N Mantle (elected September 2018)

### **Reserves Policy**

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In the financial year ending 31<sup>st</sup> March 2019, the reserves held excluding those allocated to designated funds stood at £63,755.

### **Activities**

The Charity offers a wide range of facilities to support the local community including the Village Hall (with stage and large kitchen), Keeds Hall (sports hall), Jubilee Pavilion, smaller meeting rooms, Bowling Green, Tennis Courts, sports pitches, children's play area and LA Café. The Centre is licensed for running a bar.

The facilities are used by a number of groups, classes, individuals and local businesses. These include art classes, several pre-school groups, exercise classes, local history, martial arts groups, local sports clubs and the Parish Council. In addition the facilities are booked on a regular basis for cultural celebrations, an annual flower show, LA Cinema, Feast with a Chef events, cycling events and LACA's own fundraising events.

### **Achievements**

The main achievements and activities over this year are as

follows:

### **Management and Governance**

- The Centre continues to be a member of WERN (West of England Rural Network).
- Covering caretaking and cleaning absences and holiday has continued to be a challenge; Ian McLeod joined as cover caretaker and helped to relieve the caretaker pressure.
- Architect drawings were produced for an extension to the Club Room to provide better space for both the Youth Club and LA Café and quotations were sought from three builders. A grant application was then made to Garfield Weston. This application was very thorough but unfortunately only 5% of applicants were successful as the fund

was massively oversubscribed. It is hoped that other funding opportunities will become available in the future.

- A 'Friends of LACA' Committee was set up with the view to organizing events to celebrate the 60th Anniversary of the village hall in 2019.
- A book-keeper was contracted to ease the Manager's workload. Sarah Sullivan is now responsible for the purchase ledger and monthly reconciliations.

### **Maintenance and Improvements**

- LACA received the following grants in 2018/19:
  - i. Parish Council Grant: ££33,050 of which £16,500 has been allocated to the following funds - planned maintenance, facilities and equipment renewal, playground and tennis;
  - ii. The Parish Council also supports the cost of LACA managing Peel Park via the commuted funds from Taylor Wimpey and we received a payment of £9,408 from for this.
- The following expenditure in the year was paid for from the designated funds held by LACA: Griffin Lounge flooring, Pavilion tap mixers, Gopak folding tables, a new vacuum cleaner and a repair to the Tennis Court wall. A total of £1,737 of expenditure was paid for from the funds set aside under point i above;

### **Activities & Community Engagement**

- LA Café continues to grow. Under Maria Athienide's management a more varied lunch menu was brought in. Opening the café early for breakfast proved unsuccessful so was ended after a three month trial. With the mobile library visiting times, the café started opening on a Tuesday afternoon alongside this.
- An order was placed for new playground items from S106 money held by North Somerset Council. These items included a new rope climber, a new safety surface under the slide, a hot shots ball game and play panels.
- The 6<sup>th</sup> Annual Beer and Cider festival was held in September and brought in profits of just under £1300;
- The Annual Quiz night once again took place in February;
- Ooh Arr Productions continued to bring us regular affordable theatre shows and pantomimes;
- The Annual Village Picnic with Bark in the Park and a Fun Run went ahead in soaring temperatures.
- LA Fest (an evening music festival) was held in November for the second time;

### **Issues & Risks**

- LACA was again unsuccessful in its appeal against paying discretionary rate relief so £2,317 has been paid out this year. Utility costs continue to rise although we have tied ourselves in to a fixed three year rate to help with budgeting.
- The cost of maintaining the buildings, facilities, sports and playgrounds is currently supported by funding from the Parish Council, but additional funding will need to be sourced / required to meet the estimated costs as outlined in the capital and maintenance plan for the period 2018-2026.
- LACA is reliant on a small number of employees and volunteers to support day to day operations and management, and the trustees who volunteer on the management committee. The ability to retain existing levels of voluntary support is proving challenging, and will be harder to fill as the needs and activities increase. With the exception of the trustees, other activities undertaken by volunteers would have to be

- met by increased staffing hours.
- LACA is managing the area known as Peel Park on behalf of the Parish Council. This area is not yet included in the lease that has been in place between LACA and the Parish Council since 1999;

### **Declaration**

I declare, in my capacity of Charity Trustee, that the Trustees have approved the report above and have authorised me to sign it on their behalf.

Signature Jean Pullin

Full Name: Jean Pullin

Position: Chairperson

01 October 2019



Long Ashton Community Association

Accounts for the year ended 31 March 2019

1. Statement of Financial Activities

Income Receipts	Unrestricted funds £	Restricted funds £	Movement to provisions £	Total 2019 £	Total 2018 £
<b>Incoming resources</b>					
Donations, grants and similar income	43,224	-	(16,500)	26,724	43,907
Income from activities in furtherance of charitable objects	132,133	-	0	132,133	120,944
Investment Income	219	24	0	243	210
Other incoming resources	1,083	-	0	1,083	615
<b>Total Incoming Resources</b>	<b>176,659</b>	<b>24</b>	<b>(16,500)</b>	<b>160,183</b>	<b>165,676</b>
<b>Resources expended</b>					
Costs of generating funds	18,955	-	1,737	17,218	16,566
<u>Charitable expenditure</u>					
Costs of activities for charitable objectives	77,734	-	0	77,734	84,692
Support costs	30,357	-	0	30,357	28,471
Management and administration Expenditure	19,074	-	0	19,074	17,482
<b>Total resources expended</b>	<b>146,120</b>	<b>-</b>	<b>(1,737)</b>	<b>144,384</b>	<b>147,211</b>
<b>Net incoming resources before transfers</b>	<b>30,539</b>	<b>24</b>	<b>-14,763</b>	<b>15,800</b>	<b>18,465</b>
<b>Transfer to provisions</b>	<b>-1,737</b>			<b>- 1,737</b>	<b>1,149</b>
<b>Transfers between funds</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>
<b>Net incoming resources after transfers</b>	<b>28,802</b>	<b>24</b>	<b>-14,763</b>	<b>14,063</b>	<b>18,465</b>
<b>Prior Year Adjustment</b>	<b>-</b>			<b>0</b>	<b>2,336</b>
<b>Total funds brought forward</b>	<b>48,861</b>	<b>4,996</b>	<b>0</b>	<b>53,857</b>	<b>33,056</b>
<b>Total funds carried forward</b>	<b>77,664</b>	<b>5,020</b>	<b>-14,763</b>	<b>67,920</b>	<b>53,857</b>

# Long Ashton Community Association

Accounts for the year ended 31 March 2019

## Balance sheet

	note	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
<b>Fixed Assets</b>	5	-	-	-	-
<b>Current Assets</b>					
Stock		683	-	683	491
Debtors and prepayments	6	5,664	-	5,664	4,190
Cash at bank and in hand		100,382	5,020	105,403	75,275
Accrued Income		-	-	-	983
		<u>106,730</u>	<u>5,020</u>	<u>111,750</u>	<u>80,939</u>
<b>Creditors: amounts falling due within one year</b>	7	9,825	-	9,825	5,773
<b>Net current assets</b>		96,905	5,020	101,925	75,165
<b>Total net assets</b>		<u>96,905</u>	<u>5,020</u>	<u>101,925</u>	<u>75,165</u>
<b>Provision for liabilities and charges</b>	8	34,005	-	34,005	21,308
		<u>62,900</u>	<u>5,020</u>	<u>67,920</u>	<u>53,857</u>
<b>Income funds</b>					
Restricted funds			5,020	5,020	4,996
Unrestricted funds		62,900		62,900	48,861
<b>Total funds</b>		<u>62,900</u>	<u>5,020</u>	<u>67,920</u>	<u>53,857</u>

## **Long Ashton Community Association**

### **Accounts for the year ended 31 March 2019**

#### **Notes to the accounts**

##### **1. Accounting policies**

###### Basis of accounting

The accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE); and Accounting and reporting by Charities - Statement of Recommended Practice (SORP 2000); and the Charities Act 1993 .

###### Change in basis

From 2003 onwards, the accounts have been prepared on an accruals basis.

#### **Incoming Resources**

###### Donations, grants and similar incoming resources

These are included in the Statement of Financial Activities (SOFA) when:  
the charity becomes entitled to the donation, legacy or similar income and any conditions for receipt are met;  
the trustees are reasonably certain they will receive it; and  
the trustees are reasonably certain that the value can be reliably measured.

###### Tax reclaims on donations and gifts

Incoming resources from tax claims are included on the SOFA at the same as the gift to which they relate.

###### Incoming resources from fundraising

These are reported gross in the SOFA

###### Gifts in kind for sale or distribution

These are included in the accounts when sold at the amount actually realised.

###### Gifts in kind for use by charity

These are included in the SOFA as income when receivable.

###### Volunteer help

The value of any volunteer help received is not included in the accounts but is described in the annual report.

###### Investment income

This and any associated tax credits are included in the accounts when receivable.

#### **Expenditure and Liabilities**

###### Liability recognition

Generally liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.



# Long Ashton Community Association

## Accounts for the year ended 31 March 2019

### Notes to the accounts

#### Assets

##### Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year. They are valued at cost or a reasonable value on receipt. The charity does not have a policy of revaluation.

<b>2. Expenditure</b>	<b>2019 £</b>	<b>2018 £</b>
<u>Fees for examining the accounts</u>		
Independent examiner's fees for reporting on the accounts	<u>300</u>	<u>300</u>
 <u>Analysis of resources expended</u>		
<b>Cost of generating funds</b>		
Advertising	4	100
General maintenance & cleaning	5,909	7,617
Health safety and security	5,032	3,641
Grass cutting seeding and pruning	6,273	5,208
	<u>17,218</u>	<u>16,566</u>
 <b>Costs of activities in furtherance of the charity's objectives</b>		
	<b>2019 £</b>	<b>2018 £</b>
Major maintenance costs	-	2,268
Bowling green expenses	6,461	6,409
Other	71,273	76,015
Less costs paid from provisions		
	<u>77,734</u>	<u>84,692</u>
 <b>Support costs</b>		
Staff costs	24,397	23,404
Other	5,960	5,068
	<u>30,357</u>	<u>28,471</u>
 <b>Management and administration costs</b>		
Administrative wages	18,774	17,182
Independent examiners fees	300	300
	<u>19,074</u>	<u>17,482</u>

# Long Ashton Community Association

## Accounts for the year ended 31 March 2019

### Notes to the accounts

#### 3. Paid employees

	2019 £	2018 £
Gross wages and salaries	69,054	59,609
Employers national insurance costs	-	-
Total staff costs	<u>69,054</u>	<u>59,609</u>

Number of employees involved in:

Supporting programmes	14	13
Management and administration	<u>2</u>	<u>2</u>
Average number of employees in year	<u>16</u>	<u>15</u>

It should be noted that all employees are part-time. The full time equivalent (FTE) numbers would be:

3.5	3
-----	---

#### Trustee expenses

Number of trustees who were paid	2	2
Total amount paid	3,231	7,158

#### Related party transactions

The following payments were made in the financial year

Wages to Alice Kabala £2,550 - who is related to one of the trustees

Kabala Kitchen £551 - A director of Kabala Kitchen is related to one of the trustees.

#### 5. Tangible fixed assets

	Office equipment £	Total £
<b>COST</b>		
At 1 April 2018	2,769	2,769
Additions	-	-
Disposals	-	-
At 31 March 2019	<u>2,769</u>	<u>2,769</u>
<b>DEPRECIATION</b>		
At 1 April 2018	2,769	2,769
Charge for the year	-	-
Disposals	-	-
At 31 March 2019	<u>2,769</u>	<u>2,769</u>
<b>NET BOOK VALUE</b>		
At 31 March 2019	<u>-</u>	<u>-</u>
At 31 March 2018	<u>-</u>	<u>-</u>

Depreciation is calculated on a straight line basis at a rate of 25%.

## Accounts for the year ended 31 March 2019

### Notes to the accounts

	2019 £	2018 £
<b>6. Debtors and prepayments</b>		
Prepayments	247	2,067
Debtors	5,417	2,123
	<u>5,664</u>	<u>4,190</u>

### 7. Creditors - falling due within one year

Accruals and deferred Income	8,455	5,624
Paye	787	149
	<u>9,242</u>	<u>5,773</u>

### 8. Provisions for liabilities and charges

The provision and liabilities shown in the table below are to be met by our unrestricted funds and are classified as designated funds as noted in our reserves policy.

#### Designated Funds

Planned maintenance fund	11,965	8,415
Facilities & equipment renewal fund	7,686	14
Playground fund	3,289	1,289
Tennis courts fund	13,090	11,590
Fit & Event Income (Off-set PC Grant)	- 2,026	
	<u>34,005</u>	<u>21,308</u>

### 9. Restricted funds

The charity has a restricted income fund which is the redevelopment fund for the purpose of redeveloping Long Ashton Community centre and recreation ground. This is the only restricted fund.

Long Ashton Community Association

Accounts for the year ended 31 March 2019

1. Detailed Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Movement to provisions £	Total 2019 £	Total 2018 £
<b>Income Receipts</b>					
<b>Incoming resources</b>					
Grants	33,050		(16,500)	16,550	35,286
Andree Peel Park	9,408			9,408	8,401
Donations covenants and gift aid	766			766	220
<b>Donations, grants and similar income</b>	<b>43,224</b>	<b>-</b>	<b>(16,500)</b>	<b>26,724</b>	<b>43,907</b>
Events	6,024	-		6,024	11,805
Sale of equipment	-			-	-
LA Coffee Stop	40,797			40,797	32,723
FIT Payments	1,186			1,186	-
Rents received	69,735			69,735	63,126
Halls	2,653			2,653	1,753
Recreation Grounds	7,191			7,191	7,144
Bowling green	4,547			4,547	4,393
Tennis courts	-			-	-
<b>Income from activities in furtherance of charitable objects</b>	<b>132,133</b>	<b>-</b>	<b>0</b>	<b>132,133</b>	<b>120,944</b>
Bank interest	219	24		243	210
<b>Investment Income</b>	<b>219</b>	<b>24</b>	<b>0</b>	<b>243</b>	<b>210</b>
Sundry income	1,083	-		1,083	615
<b>Other incoming resources</b>	<b>1,083</b>	<b>-</b>	<b>0</b>	<b>1,083</b>	<b>615</b>
<b>Total Incoming Resources</b>	<b>176,659</b>	<b>24</b>	<b>(16,500)</b>	<b>160,183</b>	<b>165,676</b>
<b>Resources Expended</b>					
<b>Costs of generating funds</b>					
Advertising	4			4	100
General maintenance & repairs	7,646	-	(1,737)	5,909	7,617
Health safety and security	5,032			5,032	3,641
Grass cutting seeding and pruning	6,273			6,273	5,208
	18,955	-	(1,737)	17,218	16,566
<b>Charitable expenditure</b>					
Major maintenance costs	-			-	2,268
Water rates	4,376			4,376	1,578
Bowling green expenses	6,461			6,461	6,409
Light and heat	10,091			10,091	11,246
Cleaning materials	2,507			2,507	1,862
Waste collection	2,210			2,210	1,893
Business Rates	2,317			2,317	2,251
Refund of deposits and sundries	-			-	-
Insurance	2,844			2,844	3,020
Maintenance on the football pitch	-			-	1,308
Capital projects	-			-	4,451
Specific Grant Related Expenditure (Excluding PC Grants)	-			-	9,522
Event expenditure	3,985	-		3,985	6,524
LA Coffee stop	34,116			34,116	25,472
Andre Peel Park maintenance costs	8,610			8,610	6,764
Bad debt	218			218	122
Playground costs	-	-		-	-
<b>Costs of activities for charitable objectives</b>	<b>77,734</b>	<b>-</b>	<b>0</b>	<b>77,734</b>	<b>84,692</b>
Administration costs	5,960	-		5,960	5,068
Depreciation	-			-	-
Staff costs	24,397			24,397	23,404
<b>Support costs</b>	<b>30,357</b>	<b>-</b>	<b>-</b>	<b>30,357</b>	<b>28,471</b>
Administrative wages	18,774			18,774	17,182
Independent examiners fees	300			300	300
<b>Management and administration Expenditure</b>	<b>19,074</b>	<b>-</b>	<b>-</b>	<b>19,074</b>	<b>17,482</b>
<b>Total resources expended</b>	<b>146,120</b>	<b>-</b>	<b>(1,737)</b>	<b>144,384</b>	<b>147,211</b>
<b>Net incoming resources before transfers</b>	<b>30,539</b>	<b>24</b>	<b>(14,763)</b>	<b>15,800</b>	<b>18,465</b>
<b>Transfer to/ from provisions</b>	<b>(1,737)</b>			<b>(1,737)</b>	<b>1,149</b>
<b>Transfers between funds</b>		<b>0</b>		<b>0</b>	<b>0</b>
<b>Net incoming resources after transfers</b>	<b>28,802</b>	<b>24</b>	<b>(14,763)</b>	<b>14,063</b>	<b>18,465</b>
<b>Total funds brought forward</b>	<b>48,861</b>	<b>4,996</b>		<b>53,857</b>	<b>33,056</b>
<b>Prior Year Adjustment</b>	<b>-</b>			<b>0</b>	<b>2,336</b>
<b>Total funds carried forward</b>	<b>77,663</b>	<b>5,020</b>	<b>(14,763)</b>	<b>67,920</b>	<b>53,857</b>

This does not form part of the financial statements

**Independent Examiners Report to the Trustees of Long Ashton Community Association Registered charity number 304575**

I report on the accounts of the charity for the year ended 31 March 2019, which are set out on pages 6 to 10 .

**Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of accounts; you consider that the audit requirement of section 43(2) of the Charities Act 2011 does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43 (7) (b) of the Act, whether particular matters have come to my attention.

**Basis of independent examiners 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:

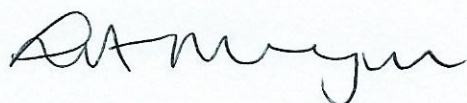
(1) which gives me reasonable cause to believe that in any material respect the requirements

to keep accounting records in accordance with section 41 of the Act; and

to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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.

Mrs L A Morgan  
FCCA  
2 Woodhill Avenue, Portishead  
North Somerset BS20 7EX



29-Aug-19