



LYDE GREEN COMMUNITY ASSOCIATION
ACCOUNTS

YEAR ENDED 31 MARCH 2025

Registered Charity Number 1172725



LYDE GREEN COMMUNITY ASSOCIATION
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2025

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LYDE GREEN COMMUNITY ASSOCIATION
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2025

Full Name: Lyde Green Community Association

Registered Charity Number 1172725

Address: Lyde Green Community Centre
Thistle Close
Bristol
BS16 7GW

Trustees: Kelly Adams (Chair)
Robert O’Brien (Vice Chair)
Sue Matthews
Laura O’Brien
Ed Rosevink
Francesca Bradley (treasurer)
Rev James Cannan

Key Management personnel: Helen Crew – Charity and Centre Manager

Independent Examiner: Geoff Archer
Bristol Community Accountants CIC
The Park,
Daventry Road,
Knowle
Bristol BS4 1DQ

Bankers: National Westminster Bank
778 Fishponds Road
Bristol
BS16 3TX

Accounting Services Bristol Community Accountants CIC
The Park,
Daventry Road,
Knowle
Bristol BS4 1DQ

LYDE GREEN COMMUNITY ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2025

The Trustees present their report and accounts for the year ended 31st March 2025.

Lyde Green Community Association is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed according to its association constitution, adopted 24th April 2017.

Objects of the Charity

The objects of the charity are:

- to promote the benefit of the inhabitants of the area of benefit without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory 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;
- to establish, or secure the establishment of, a community centre and to maintain and manage the same (whether alone or in cooperation with any statutory authority or other person or body) in furtherance of the objects;
- to promote such other charitable purposes as may from time to time be determined.

The charity shall be non-party in politics and non-sectarian in religion. The area of benefit ("area of benefit") shall be Lyde green, South Gloucestershire and surrounding area, and the neighbourhood together defined by Lyde green.

1. Introduction

This is LGCA's annual report and accounts following a year filled with events, activities, and community engagement.

2. Objectives and Activities

"Creating our community's future".

Over the past year the association has been working hard, running the Community Centre to ensure it serves the community appropriately, arranging events and facilitating the Lyde Green Partnership Group to ensure that our community is represented at every level.

Our strategic aims are:

- To listen to and represent the views and best interests of those living in Lyde Green
- To develop a community spirit and sense of pride across Lyde Green
- To help improve the local area and support its activities for those that live here
- To work together with all local partners for the benefit of Lyde Green residents.

LYDE GREEN COMMUNITY ASSOCIATION

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YEAR ENDED 31 MARCH 2025

Our business objectives are:

1. Building the local community through events
2. Strengthening Partnership working
3. Setting up and developing Lyde Green's Community Centre
4. Listening to the Community
5. Communicating with the Community
6. Developing the Association
7. Growing the Board of Trustees

We undertake the following activities in pursuit of achieving the aims and objectives outlined above:

1. Organising events for the local community to attend
2. Quarterly Partnership Meetings and liaison with partners and stakeholders
3. Running Lyde Green's Community Centre
4. Offering opportunities for the community to voice their views about life in LG
5. Communicating with the Community
6. Training and development for staff, volunteers, and Trustees

During our ninth year of operation, and eighth as a charitable incorporated organisation (CIO), we are pleased to say that we continue to make progress across our aims and objectives.

We have summarised this below.

3. Achievements and performance

a. Our events Team making Lyde Green a better place to live

Our dedicated team has worked tirelessly to deliver a wide range of events that truly reflect the needs and spirit of our community. We are proud to offer low-cost, family-friendly activities that support our mission to make living in Lyde the best it can be.

- Soft Play Sessions- providing a safe and fun environment for younger children to play and socialise.
- Inflatable Fun Sessions during school holidays helping families to keep children active and entertained.
- Christmas Fayre- bringing festive cheer with stalls, entertainment and a warm community atmosphere.
- Family-Friendly New Year's Eve party- a joyful way for families to welcome the new year together.
- Pantomime: Beauty and The Beast- offering live theatre fun for all ages, right in the heart of our community.

These events not only bring joy and connection to residents but also reflect our commitment to building a stronger, more inclusive Lyde Green. We are excited to continue this work and look forward to many more successful events in years to come.

LYDE GREEN COMMUNITY ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2025



Pantomime Fun

Partnership Working

We remain committed to strong partnership working across Lyde Green to ensure that local voices are heard and real change is delivered.

Our team continues to facilitate and actively participate in the Lyde Green Partnership Group, which brings together key stakeholders including **South Gloucestershire Council, Emersons Green Town council, the Consortium of developers, Green Square Accord, local housing Associations**, the NHS and our local schools. This forum plays a vital role in representing residents' concerns and advocating for improvements across the area.

We also work closely with other community organisations and our local **PCSO team**, supporting our shared goal of building a connected, safe and welcoming community.

As part of our commitment to sustainability and community support, our staff team has also continued to work with Neighbourly collections and Olio Volunteers to collect surplus food from local supermarkets. This initiative helps reduce food waste while providing free food items to residents, easing financial stress during a time when many are feeling the pressures of the cost-of-living crisis.

A valued Partnership with Emersons Green Town Council

We are incredibly grateful for the ongoing support of Emersons Green Town Council, with whom we have developed a strong and valued working relationship. Their support goes beyond funding- though we deeply appreciate their financial contributions, which have helped make many of our events and community initiatives possible. Just as important is the moral support and encouragement they consistently provide, showing a genuine commitment to the wellbeing of Lyde Green residents. Their presence in Partnership meetings, responsiveness to local concerns and shared vision for a thriving, connected community make them a key ally in everything we do. We look forward to continuing this close and constructive relationship as we work together to make Lyde Green the best it can be.

This year, LGCA, with support from Emersons Green Town Council has provided hire space free of charge to another charity, Dogs for Good. (<https://www.dogsforgood.org>)

" The Community Centre has been an incredible support to us. Their halls and meeting rooms give us the space we need to train not just assistance dogs, but also community and family dogs that go on to

LYDE GREEN COMMUNITY ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2025

bring joy, support, and companionship to people across the local area and beyond. Their generosity helps us make a real difference to so many lives, and we're truly grateful for everything they do."



b. Lyde Green Community Centre – A dedicated team behind the scenes

Our community Centre staff, Trustees and volunteers have worked to keep the building running smoothly and ensure our doors remain open to the public. Their dedication, resilience and unwavering commitment have been the backbone of our continued success. We are deeply grateful for their willingness to consistently go above and beyond, often stepping in whenever needed to support events, maintain the space, and welcome everyone who walks through our doors. Their passion for serving our community is what truly brings the Centre to life.

The Centre is proud to offer a wide range of activities designed to suit all ages, interests and abilities. Whether you are looking to get active, learn a new skill or connect with others, there's something for everyone.

The classes currently on offer include:

1. Pilates and Zumba
2. Dance Classes- Jazz, Ballet, Modern, Tap and Acro
3. Martial Arts (Judo, Akibudo, Brazilian Ju jitsu and Taekwondo!)
4. After Stroke Support
5. Children's Football Teams
6. Yoga
7. Beavers and Cubs
8. Community Learning Sessions
9. Healthy Hearts Cardiac Fitness
10. Children's dance classes (all ages including SEN sessions)

We also have several baby/toddler classes and groups on a regular basis. These include Music with Mummy, Talking Tots, Sing and Sign, Baby Sensory, as well as a parent/carer play group run by volunteers from St James church called Mango Jams.

LYDE GREEN COMMUNITY ASSOCIATION

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YEAR ENDED 31 MARCH 2025

We host classes for children who may be temporarily unable to access a mainstream school provision and offer reduced cost hall hire for local home-education groups to allow their children access to sports provision.

We are proud to be part of a diverse community, several religious groups now host their weekly services and meetings at the Centre including Agape Faith, Jesus Nation, Church of God and Emersons & Lyde Muslim Group.

We also host meetings, conferences, and drop-in sessions from local businesses. The Centre is also available for bookings for parties and events and weekends are most often busy with vibrant parties, events and community get-togethers.

Grant funding has been sought and won to enable several community groups to take place. Lyde Green Book Club has the aim of sharing great books and reading together, this group runs both on social media and in person at the Community Centre. We are also proud to continue to support the STAR (Share Talk and Remember) group offering peer bereavement support. The aim of this group is to create a safe space for people to receive support and to listen to and share stories.

Coffee at Lyde, the onsite café, has continued to bring people into the Centre and the café/atrium space is a popular choice for many members of the local community. The LGCA is proud to have supported Coffee at Lyde as a Start-up Business with reduced rent and regular support to ensure that the Café space flourishes.

In our continued efforts to support the community, this year we were proud to run the work '**Christmas for Kids**' project again. Francesca Bradley, LGCA Trustee coordinated the appeal, including the volunteers and the many gifts that came in. We are very grateful to our committed team of Trustees, staff and volunteers who work so hard on every event that we hold. We asked our community, local partners, and groups to help spread the joy of Christmas by donating wrapped gifts and toys for children to share with members of the community who might not otherwise receive a gift.

This project was supported financially by Live West, Sovereign Housing, Bristol City Council, AA Woods, TLT & Huws Gay and our local Lidl Store in Kingswood.

Fran Bradley, who led the projects, said this:

"As founder of Christmas for kids and 2024 being in its 2nd year of running, I am extremely pleased and overwhelmed by the amount of support from the local and wider community which come together to provide families a better Christmas.

We knew that with the cost of living and amongst other things, people were really struggling to provide gifts to their kids and to be able to provide this as an option for everyone to be able to come in, judgement free and select a gift or two has been fabulous and very touching. We have had great feedback over the 2 years it has run, and it has been well delivered and well received within the local and wider community, with residents asking each year if and when it is happening.

We are thriving to make Christmas for kids better every year and cannot wait for Christmas for kids 2025. Please keep an eye on our socials and in the centre for more details."

LYDE GREEN COMMUNITY ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2025



Christmas for Kids – supporting our community during the festive season

c. Listening to the Community

We aim to always offer a **friendly and welcoming presence** within the community, and we believe that **listening** is at the heart of everything we do. To ensure we remain responsive to local needs, we run **regular drop-in sessions** in and around the Community Centre, providing opportunities for residents to share their thoughts, raise concerns, and suggest ideas. These sessions help us stay connected and ensure that the Centre continues to reflect and serve the diverse needs of everyone in our community

Alongside our more formal listening exercises we have an open-door policy and take every opportunity to talk to members of the local community.

We are working hard to improve our communication skills, enrolling all staff on British Sign Language classes with the goal of being able to communicate with the community in different ways.

This year showed the successful recruitment of a Community Connector. This post has promoted community cohesion and helped to foster a strong sense of belonging in Lyde Green. We aspire to embed and strengthen skills and our asset-based approach to community development. With the support of local housing associations, Emersons' Green Town Council and Green Square Accord this post has generated exciting new community projects such as Community Organisers, recognizing Community heroes and running DJ and Graffiti sessions during the School Holidays.

"Appointment of a Community Connector is already demonstrating real impact; it is connecting our community by acting as a catalyst for more volunteering, connections and events that bring people together and make Lyde Green a great place to live. There's so much potential and I can't wait to see what else we can achieve together!"

Bob O'Brien, Vice Chair LGCA, (Project Lead- Community Connector)

d. Communicating with the Community

We have continued to communicate using our monthly column in the local free newspaper (Emerson's Green Voice) and offer as many updates as we can using our social media platforms, the Community Notice board outside the Centre and our website.

The Community Centre has been a fantastic method of sharing with the community what is happening in the local area. We have many noticeboards packed with events and activities. We also promote local consultations and requests from the Council to encourage residents to have a stronger voice in the community.

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TRUSTEES REPORT

YEAR ENDED 31 MARCH 2025

e. Developing the Association

Throughout the year, our meetings have provided valuable opportunities to share knowledge, ideas, and experience across the team. Looking ahead, we plan to introduce a **formal training budget** to further support the growth and development of our **staff, volunteers, and trustees**. This will enable us to build on existing skills, enhance our collective expertise, and continue delivering a high standard of service to the community.

f. Growing the Board of Trustees

Over the past year, we have welcomed several new **volunteers** to the team and will continue to build on this success in the year ahead. We recognise the importance of regularly bringing in new people who can offer **fresh perspectives and alternative viewpoints** on the work we do. Our ongoing goal is to **encourage members of the local community to become involved in the Centre's governance** by joining our **Board of Trustees**, helping to shape the future direction of our organisation.

Summary of public benefits

In undertaking our work throughout the year, we have had regard to the Charities Commission Guidance on Public Benefit including the guidance 'public benefit: running a charity (PB2)'.

In summary the LGCA has provided a number of benefits to those within our area of responsibility and, indeed, many outsiders of the immediate area. We provide opportunities for members of the community to meet others in the area, thus avoiding the potential pitfalls of social isolation. We offer a variety of events and services through the Community Centre and provide key information about the local area. Our partnership work aims to provide an opportunity for many to voice their thoughts and for those in positions of responsibility to be held to account. The work of the LGCA contributes to making Lyde Green a great place to live with a strong sense of place and community.

4. Financial Review

At 31 March 2025, the charity had unrestricted funds of £101,944 comprising of £87,482 general funds and £14,462 of designated funds, and restricted funds of £18,448.

The Trustees are pleased that the level of reserves has been maintained from 2023-2024.

Reserves Policy and Risk Management

Given the large liability of running the Community Centre, the Trustees are working towards having a consistent level of reserves that equates to at least nine months of running costs. The continued impact of the pandemic has highlighted the need for a reserves policy that covers many eventualities, and the reserves present at the end of the financial year have allowed the Trustees to confidently recruit a new team to continue and expand the work of the charity whilst hirer income is uncertain.

A separate sinking fund is in place, as required by our current lease agreement with the Council, to ensure that there are funds available for any unintended major building repairs. This designated fund currently stands at £14,462.

Going concern

The trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the organisation for the foreseeable future. The trustees are therefore of the view that the charity is a going concern.

LYDE GREEN COMMUNITY ASSOCIATION

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YEAR ENDED 31 MARCH 2025

5. Structure, Governance and Management

Governance

The LGCA is a Charitable Incorporated Organisation (CIO) and is governed by a constitution which is available to view in full on our website.

We are committed to improving year on year and we intend to begin working with a local partner Charity to improve our Governance, Constitution and Policies in line with best practice.

The Board of Trustees

Honorary Officials following our AGM in November 2024:

Kelly Adams	Chairperson	Remained in post
Robert O’Brien	Vice-Chair	Remained in post
Francesca Bradley	Treasurer	Remained in post
Vacant	Secretary	

Trustees following our AGM in November 2024:

Kelly Adams	Remained in post
Robert O’Brien	Remained in post
Sue Matthews	Re-elected
Laura O’Brien	Re-elected
Ed Rosevink	Re-elected
Francesca Bradley	Remained in post

Our Chairperson and Vice-Chair are required to be voted in by the new trustees at the first committee meeting following the AGM. We are pleased that both Kelly Adams as Chairperson and Robert O’Brien as Vice-Chair remained in post. Together they have shown themselves to be a strong team lead for the board of Trustees. Despite continued concerted efforts to fill the post our Secretary role remains vacant, we will continue to work towards filling this post and recruiting the Trustee team to ensure that the board of Trustees remains engaged, passionate, and committed to the Charity’s works.

Employed staff

The LGCA currently employ a Charity & Centre Manager, a Community Connector and a Community Centre Assistant.

Related parties

Related party transactions are disclosed on page 23, note 10. Other than the disclosed, the trustees consider that there are no other related parties to the charity.

Message from Chair

As we look back over this past year, I am incredibly proud of all that our Community Association has achieved and the positive impact it continues to have on our community.

This year has been filled with exciting developments and community spirit. We’ve continued to grow our activities and services, including the introduction of our **School Holiday Breakfast Club**, providing a welcoming start to the day for local families, supporting our community during the cost-of living crisis.

LYDE GREEN COMMUNITY ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2025

Our **Halloween events** were once again a fantastic success, bringing together children, parents, and neighbours for fun and creativity. We were especially excited to host our **New Year's Eve Family Party** — a family-friendly celebration to bring our community together to welcome in the new year. Fantastic live music from a local band **One-Two Duo** made for a memorable and fun evening.

We're also proud to serve as a **work experience venue**, supporting local students and community members in gaining valuable skills and confidence in a friendly environment. Inside the Centre, we've added **new sensory toys in the Atrium** to make visits even more enjoyable for our younger guests and families.

Of course, this year has not been without its challenges. We have experienced some **instances of vandalism and antisocial behaviour**, which have been deeply disappointing. However, we continue to work closely with our local **PCSO team** to address these issues and maintain a safe, welcoming environment for everyone.

I would like to take this opportunity to extend my sincere thanks to our **dedicated staff team, Volunteers** and my **fellow Trustees** for their continued hard work, commitment, and passion. Together, we have made real progress and strengthened our role at the heart of the community. I look forward to another year of growth, connection, and shared success.

Kelly Adams - Chair, Lyde Green Community Association kelly@lydegreenca.org



LYDE GREEN COMMUNITY ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2025

Independent Examiner

Geoff Archer of Bristol Community Accountants was appointed Independent Examiner to the charity during the year. Bristol Community Accountants CIC also provides accountancy and bookkeeping services to the Lyde Green Community Association. The charity confirms that the Independent Examiner's duties are segregated, and the examiner is not involved in the day-to-day bookkeeping matters of the charity.

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- * Select suitable accounting policies and then apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- * 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 that 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 governing document.

The trustees are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees declare that they have approved the trustees' report above.

Approved by the trustees and signed on their behalf by:

DocuSigned by:

 98BE72CA34FA4F6.....
 Kelly Adams – Chair of Trustees

11/12/2025
 Date.....

LYDE GREEN COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2025

Independent examiner's report to the trustees of Lyde Green Community Association

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2025.

Responsibilities and basis of report

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 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

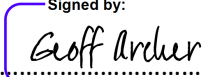
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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' and the report is limited to those matters set out in the statement 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 Charities Act; and
 - * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

It should be noted that Bristol Community Accountants provide accountancy and bookkeeping services to Lyde Green Community Association. I confirm that my duties are segregated, and I am not involved in the day to day bookkeeping matters of the charity.

Signed by:

.....
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Geoff Archer, Bristol Community Accountants CIC

Date..... 22/12/2025

LYDE GREEN COMMUNITY ASSOCIATION**STATEMENT OF FINANCIAL ACTIVITIES (Including Income
and Expenditure Account)****YEAR ENDED 31 MARCH 2025**

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	Note	£	£	£	£
Incoming and Endowments from:					
Donations and legacies	2	4,682	6,570	11,252	25,039
Charitable activities	3	114,752	-	114,752	112,814
Other trading activities	4	251	500	751	435
Investments		193	-	193	149
Total Income		119,878	7,070	126,948	138,437
Expenditure On:					
Charitable activities	5	113,851	10,643	124,494	101,473
Other	6	5,827	-	5,827	3,918
Total Expenditure		119,678	10,643	130,321	105,391
Net income		200	(3,573)	(3,373)	33,046
Gross transfers between funds		2,375	(2,375)	-	-
Net movement in funds		2,575	(5,948)	(3,373)	33,046
Total funds brought forward		99,369	24,396	123,765	90,719
Total funds carried forward		101,944	18,448	120,392	123,765

All of the activities of the charity are classed as continuing

The notes on pages 16 to 23 form part of these financial statements

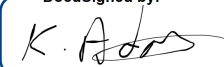
As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

Details of the allocation of 2024 total funds between unrestricted and restricted are shown in note 17

LYDE GREEN COMMUNITY ASSOCIATION**BALANCE SHEET****YEAR ENDED 31 MARCH 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	3,058	4,313
Current assets			
Debtors	12	13,486	16,949
Cash at bank and in hand		112,516	109,432
<i>Total current assets</i>		126,002	126,381
Creditors : Amounts falling due within one year	13	(8,668)	(6,929)
<i>Net current assets or liabilities</i>		117,334	119,452
Total net assets or liabilities		120,392	123,765
The Funds of the Charity	15		
Restricted funds		18,448	24,396
Unrestricted funds			
<i>General funds</i>		87,482	88,100
<i>Designated funds</i>		14,462	11,269
		120,392	123,765

These financial statements of Lyde Green Community Association registered number 1172725 were approved by the trustees and are signed on their behalf by:

DocuSigned by:

 98BE72CA54FA4P6...
 Kelly Adams

11/12/2025

Date

Signed by:

 6B7ABD235DD4486...
 Robert O'Brien

22/12/2025

Date

The notes on pages 16 to 23 form part of these financial statements

LYDE GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 Accounting Policies

Basis of preparation

These accounts 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 financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

The charity meets the definition of a public benefit entity as defined by FRS 102 and has therefore taken the advantage of the disclosure exemption available to it in relation to presentation of a cash flow statement.

Fund accounting

Unrestricted Funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Volunteer help	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
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LYDE GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost less accumulated depreciation and impairment losses.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office Equipment	3 years straight line
Fixtures and Fittings	3 years straight line

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Pensions costs

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Pension costs charged in the financial statements represent the contribution payable by the charitable company during the year.

The trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at year end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

LYDE GREEN COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****Income and Endowments From:**

2	Donations and Legacies	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
	Donations	2,672	1,500	4,172	4,239
	Grant income	2,010	5,070	7,080	20,800
		<u>4,682</u>	<u>6,570</u>	<u>11,252</u>	<u>25,039</u>
	<i>Donations and Legacies prior year</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds 2024</i>	
		<i>£</i>	<i>£</i>	<i>£</i>	
	Donations	1,696	2,543	4,239	
	Grant income	-	20,800	20,800	
		<u>1,696</u>	<u>32,065</u>	<u>25,039</u>	
3	Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
	Centre hire	110,248	-	110,248	107,100
	Events	4,504	-	4,504	5,714
		<u>114,752</u>	<u>-</u>	<u>114,752</u>	<u>112,814</u>
	<i>Charitable activities prior year</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds Total Funds</i>	
		<i>£</i>	<i>£</i>	<i>£</i>	
	Centre hire	107,100	-	107,100	
	Events	5,714	-	5,714	
		<u>112,814</u>	<u>-</u>	<u>112,814</u>	
4	Other Trading Activities	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
	Summer Sizzler	210	500	710	435
	Tuck shop sales	41	-	41	-
		<u>251</u>	<u>500</u>	<u>751</u>	<u>435</u>
	<i>Other trading activities prior year - all unrestricted</i>				

LYDE GREEN COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****Expenditure on:**

5 Charitable Activities	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Salaries	44,949	4,450	49,399	44,334
Donations	3	-	3	900
Recruitment expense	413	-	413	99
Consultancy & professional fees	3,066	-	3,066	2,608
Advertising & marketing	266	168	434	261
Office costs	1,822	24	1,846	2,124
Events	3,754	5,062	8,816	6,917
Rates	211	-	211	737
Insurance	452	-	452	530
Waste & cleaning	25,505	-	25,505	21,762
Internet, phone & website	2,986	-	2,986	2,210
Furniture & equipment	607	-	607	1,068
Subscriptions and memberships	3,621	-	3,621	1,734
Miscellaneous costs	3,653	207	3,860	241
Repairs and renewals	18,968	482	19,450	11,486
Depreciation	2,357	250	2,607	3,559
Bank & transaction fees	1,044	-	1,044	697
Training	174	-	174	157
Bad debts and Covid rent loss	-	-	-	49
	113,851	10,643	124,494	101,473
<i>Charitable Activities prior year</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2024 £</i>	
Salaries	44,334	-	44,334	
Donations	900	-	900	
Recruitment expense	54	45	99	
Consultancy & professional fees	2,608	-	2,608	
Advertising & marketing	93	168	261	
Office costs	2,124	-	2,124	
Events	3,449	3,468	6,917	
Rates	737	-	737	
Insurance	530	-	530	
Waste & cleaning	21,762	-	21,762	
Internet, phone & website	2,210	-	2,210	
Furniture & equipment	796	272	1,068	
Subscriptions and memberships	1,734	-	1,734	
Miscellaneous costs	241	-	241	
Repairs and renewals	11,413	73	11,486	
Depreciation	3,559	-	3,559	
Bank & transaction fees	697	-	697	
Training	157	-	157	
Bad debts and Covid rent loss	49	-	49	
	97,447	4,026	101,473	

LYDE GREEN COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025**

6 Other	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Independent examination fee	847	-	847	770
Accountancy services	4,980	-	4,980	3,148
	<u>5,827</u>	<u>-</u>	<u>5,827</u>	<u>3,918</u>
<i>Other prior year - all unrestricted</i>				

7 Net incoming resources for the year**This is stated after charging:**

	2025 £	2024 £
Independent Examiner's Fees	<u>847</u>	<u>770</u>

8 Staff costs and numbers

The aggregate payroll costs were:

	2025 £	2024 £
Wages and Salaries	48,448	45,636
Less Statutory Maternity Pay recovered	-	(2,250)
Social Security Costs	3,762	3,483
Less Employers allowance	(3,762)	(3,483)
Pension Costs	951	948
	<u>49,399</u>	<u>44,334</u>

No employee received emoluments of more than £60,000 (2024: £Nil)

The average monthly head count was 3 staff (2024: 3 staff)

The key management personnel of the charity include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total employee benefits of key management personnel, during the year, total £31,821 (2024: £31,330).

9 Trustee expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil). The trustees were not reimbursed expenses during the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

10 Related party transactions

The trustees have considered personal and other interests, in which as a result of a decision made, an individual may benefit financially or otherwise, either directly or indirectly. In order to comply with their duties, the trustees confirm the person affected does not take part in any discussions relating to the issue concerned other than to

As at 31st March 2025 Coffee at Ours Ltd (company number 11917925) owed £1,381 (2024: £1,200) to Lyde Green Community Centre. Kelly Adams (Chair) is a director of Coffee at Ours Ltd. Coffee at Ours Ltd was charged rental fees of £7,284 (2024: £7,200). There were no other related party transactions during the year (2024: £nil)

LYDE GREEN COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****11 Tangible fixed assets**

	Office Equipment £	Fixtures and Fittings £	Total £
Cost			
At the beginning of the year	2,288	34,455	36,743
Additions	-	1,353	1,353
At the end of the year	<u>2,288</u>	<u>35,808</u>	<u>38,096</u>
Depreciation			
At the beginning of the year	2,288	30,142	32,430
Charge for the year	-	2,608	2,608
At the end of the year	<u>2,288</u>	<u>32,750</u>	<u>35,038</u>
Net book value			
At the beginning of the year	-	4,313	4,313
At the end of the year	<u>-</u>	<u>3,058</u>	<u>3,058</u>

12 Debtors

	2025 £	2024 £
Trade debtors	12,209	16,482
Prepayments	1,277	467
	<u>13,486</u>	<u>16,949</u>

13 Creditors

	2025 £	2024 £
Trade creditors	4,248	2,997
Pension	182	169
Deposits held	2,886	2,488
Accruals and deferred income	1,352	1,275
	<u>8,668</u>	<u>6,929</u>

14 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

LYDE GREEN COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025**

15 Movement in funds	At 01-Apr 2024 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Mar 2025 £
Restricted funds					
Emerson Green Town Council	750	1,875	(1,730)	-	895
Community Connector	20,498	-	(4,450)	-	16,048
Downtime & Lyde Green Book Club	1,142	-	(642)	(500)	-
Community Learning and Skills Service	-	500	(168)	(215)	117
Community Garden	482	-	(482)	-	-
Summer Sizzler	382	1,500	(1,014)	-	868
South Gloucestershire Council MAF	-	945	-	(925)	20
Sovereign Mental Health Grant	392	-	(233)	(159)	-
Clarion	250	-	(250)	-	-
ALD Automotive	500	-	-	-	500
Small grants and donations	-	2,250	(1,674)	(576)	-
	<u>24,396</u>	<u>7,070</u>	<u>(10,643)</u>	<u>(2,375)</u>	<u>18,448</u>
Unrestricted funds					
General funds	88,100	119,685	(119,678)	(625)	87,482
Designated funds	11,269	193	-	3,000	14,462
Total unrestricted funds	<u>99,369</u>	<u>119,878</u>	<u>(119,678)</u>	<u>2,375</u>	<u>101,944</u>
Total funds	<u>123,765</u>	<u>126,948</u>	<u>(130,321)</u>	<u>-</u>	<u>120,392</u>

Transfer between funds - Transfer from restricted funds to unrestricted funds relates to room hire for restricted activities during the year. Transfers from South Gloucestershire Council Member Awarded Funding (MAF) are due to capital purchases during the year being reallocated to unrestricted funds.

Designated fund - Building repairs and maintenance. The designated funds for maintenance are held in the reserve bank account.

Purposes of restricted funds

Emerson Green Town Council	Funding for Community Connector
Community Connector	Grant funding to appoint a part time experienced Community Connector for 12 months funded by various local businesses and community groups
Downtime & Lyde Green Book Club	Funded through Sovereign Housing and ALD
Community Learning and Skills Service	Contribution towards Summer Holiday Food Support as part of the 'Community Food Fund'
Community Garden	Funded by MAF and Live West, Sovereign Housing, The National Lottery, South Gloucestershire Council and ALD
Summer Sizzler	Funded through Sovereign, ALD, Clarion Futures, Emersons Green TC and Live West
South Gloucestershire Council MAF	Purchase of atrium chairs
Sovereign Mental Health Grant	To support the book club, Breathe Easy Group and STAR bereavement group

Purposes of restricted funds cont. over

LYDE GREEN COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****Purposes of restricted funds cont.**

Clarion	PA Equipment
ALD Automotive	School Shed
Small grants and donations	Support for Kids for Xmas project

16 Analysis of net assets between funds	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	3,058	-	3,058
Cash at bank and in hand	94,068	18,448	112,516
Other net current assets or liabilities	4,818	-	4,818
	<u>101,944</u>	<u>18,448</u>	<u>120,392</u>

17 Analysis of charitable funds - previous year, as required by paragraph 4.2. of the SORP

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Incoming and Endowments from:			
Donations and legacies	1,696	23,343	25,039
Charitable activities	112,814	-	112,814
Other Trading activities	435	-	435
Investments	149	-	149
Total income	<u>115,094</u>	<u>23,343</u>	<u>138,437</u>
Expenditure On:			
Charitable activities	97,447	4,026	101,473
Other	3,918	-	3,918
Total expenditure	<u>101,365</u>	<u>4,026</u>	<u>105,391</u>
Net Income	13,729	19,317	33,046
Gross transfers between funds	2,313	(2,313)	-
Net movement in funds	<u>16,042</u>	<u>17,004</u>	<u>33,046</u>
Total funds brought forward	83,327	7,392	90,719
Total funds carried forward	<u>99,369</u>	<u>24,396</u>	<u>123,765</u>