

Charity registration number: 300236

Bourne End (Buckinghamshire) Community Association

Annual Report and Financial Statements

for the Year Ended 31 December 2025

Bourne End (Buckinghamshire) Community Association

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Bourne End (Buckinghamshire) Community Association

Reference and Administrative Details

Chairperson	Mrs M Hurley, appointed 4th June 2025 Mr D Foster, resigned 25th March 2025
Secretary	Ms D I Hall
Vice Chair	Mr C Bourne, appointed 4th June 2025 Mrs M Hurley, resigned 4th June 2025
Treasurer	Mr K Almeida, appointed 11th December 2025 Mr T Quantrill, resigned 15th December 2025
Charity Registration Number	300236
Principal Office	The Community Centre Wakeman Road Bourne End Buckinghamshire SL8 5SX
Independent Examiner	Sterling Grove Accountants Limited Fawley House 2 Regatta Place Marlow Road Bourne End Buckinghamshire SL8 5TD
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Bourne End (Buckinghamshire) Community Association

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2025.

Objectives and activities

Objects and aims

The charity's Objects are to promote such Charitable Purpose or Charitable Purposes as the Trustees shall in their absolute discretion think fit. Such Objects include but are not limited to the following:

- to promote the benefit of the inhabitants of Bourne End and Wooburn and the neighbourhood together defined in the Wooburn and Bourne End, Little Marlow and Hedsor Parishes
- to maintain and manage the Bourne End Community Centre
- to promote such other charitable purposes as may from time to time be determined

The objects of the Association are to:

- a) promote the benefit of the inhabitants of Bourne End & Wooburn and the neighbourhood together defined by Wooburn and Bourne End, Little Marlow and Hedsor Parishes (hereinafter called "the area of benefit") 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) establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
- c) promote such other charitable purposes as may from time to time be determined.

Objectives, strategies and activities

The Community Centre

The Association manages Bourne End Community Centre, which was opened in 1967. The Centre building and land is leased from Buckinghamshire County Council on a 99-year lease at a peppercorn rent. This property is held in trust by the Official Custodian for Charities.

The Association has two employees - one full-time and another part time both working in the Centre Office providing administrative and facilities support. The Association depends upon the continuing support of volunteers from all parts of the community for all other support and management.

The Association's aim has always been to provide first class facilities at affordable prices for voluntary organisations serving the local community. Our halls and meeting rooms are usually filled with the sound of music, drama, sport, exercise and historical research – undertaken by groups from pre-school age to 'seniors'. We are also delighted to continue to play host to Headway, a charity helping those who have suffered brain injury.

Public benefit

We have five halls/rooms which can be hired to groups or individuals from the local community and surrounding area.

In addition to our own events, activities for the local community include three coffee mornings, a visiting podiatrist and Good Neighbours lunches in conjunction with Wye Valley Volunteers.

Bourne End (Buckinghamshire) Community Association

Trustees' Report (continued)

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The Community Association saw a deficit in 2025, largely down to a reduction in letting income and Management Services (the occupation licence for the bar). After some disruption at the beginning of the year when we had no Bar Steward, Lana Munn was appointed in February and the bar went from strength to strength after that.

Due to a combination of factors, work on implementing recommendations from the accessibility audit done in 2024 stalled, but it is being picked up again in 2026 with improvements in fire exits and proposed redesign of the Centre car park. In January 2025 new automatic sliding front doors were installed, and these have made a great difference to everyone. A fire risk assessment in 2025 highlighted some areas for improvement, such as a new alarm system and reinforcement of the scene dock door, and work on those is under way. Work on converting the Association to a Charitable Incorporated Organisation continued. The proposed Repair Café started in April 2025 and has been a great success.

The events programme continued to grow. The cinema continued to be held on one Sunday afternoon a month and occasional evening screenings were re-introduced. Large-scale music events were held in the main hall, such as a music and paella Valentine's evening and a revisit of the Small Fakers, with smaller events in the more intimate atmosphere in the bar. New in 2025 were a bi-monthly tea dance, in addition to the regular fund-raising coffee mornings, and a monthly open mic night in the bar. The panto in January 2025 was Robin Hood, and it was very well attended as usual, as was the carol concert at the end of the year. The 2025 Fun Night was again a great success despite torrential rain, and the monthly market continued both inside and outside the Community Centre, with visitors coming from all the surrounding villages.

The Association sections have continued to make good use of the Centre: as well as presenting the pantomime mentioned above, Forum Players raised funds through quizzes and their summer event; Short Mat Bowls still met twice a week as well as taking part in friendly matches with other clubs; Wedmorn badminton continued to meet weekly with a full contingent of players. The Chess Club met regularly for matches and casual play, and hosted an Annual Chess Congress, attracting players from far afield. The Darts Section did not play in the Summer League, but are playing regularly in the Winter League on Wednesday evenings; new players have been made welcome, and the team is performing well in Division 2 of the Wooburn Green Darts League. The Bourne End Bucks One Place Study Society held regular meetings and talks in the Centre, as did Bucks Family History Society. Bourne End Flower Arranging Society held demonstrations each month except January and August.

Target had an excellent year in 2025 with an impressive amount of over £6,000 raised through a stamp appeal – selling donated first-class and overseas stamps at a discounted price. Barrie Penfold announced during the year that she would be retiring in 2026 and the search goes on for volunteers to take on some of the work Barrie has done so well over the years: roles exist in editorial, advertising and distribution for anyone who may be interested.

Bourne End (Buckinghamshire) Community Association

Trustees' Report (continued)

Financial review

The end of 2025 showed a mixed position in the financial state of the charity: income decreased quite substantially from £164,017 to £151,059, mainly due to a drop in letting income and a large drop in the occupation licence to Bourne End Community Trading Ltd (£20,500 compared to £38,000 in 2024).

Target made a profit of £3,692 for the year, largely down to the stamp donation initiative (see previous page). Production and editorial costs remained very similar to 2024.

Overheads in 2025 were consistent with that in 2024.

The effect of an adjustment for irrecoverable VAT in 2025 was £7,090.

This resulted in a year-end operating loss of £11,663, significantly lower than the profit of £4,188 generated in 2024.

Year-end reserves stood at £205,052 compared to £216,715 in 2024.

Policy on reserves

Our existing policy is to hold between six- and twelve-months annual expenditure as a real reserve. We define real reserves as net current assets. This differs from the general reserve appearing on the Balance Sheet by excluding capitalised expenditure on the fabric of the building and on fixtures and fittings which would be worthless should they need to be sold. Our net current assets at the end of 2025 were £136,381. This represents about 13 months of expenditure, excluding depreciation at the end of 2025.

Plans for future periods

Aims and key objectives for future periods

Our main plans for the coming year or two include implementing more of the changes recommended in the access audit commissioned in the summer of 2024, such as redesigning the area in front of the front doors to make access to the Centre much easier for those with mobility issues and in wheelchairs, and installing a modern hearing-loop system through most of the Centre. We are also intending to implement all the main recommendations made in the fire risk assessment in 2025. Whilst we have put on hold plans to make structural changes to the Centre buildings, we expect to modernise certain areas of the existing building, such as the ladies' toilets, to make them more attractive to potential hirers.

We need to attract new members and we encourage all users to become members of the Association. We also ask existing members to encourage friends and neighbours to join us at the Community Centre.

There is always a need for volunteers to become actively involved in the running of the Association as without a band of willing volunteers the Community Centre would not exist.

Structure, governance and management

Nature of governing document

The charity was constituted on 14th May 1964 and is governed by the constitution last amended on 14th April 2003, it is an unincorporated association, although plans are under way to change the Association to a Charitable Incorporated Organisation.

Bourne End (Buckinghamshire) Community Association

Trustees' Report (continued)

Recruitment and appointment of trustees

Trustees are nominated by each Section of the Association, Affiliated Group Member and Statutory Authority. These are appointed each year at the Annual General Meeting. The AGM also elects a number of the individual members as Trustees to represent them. The Trustees can appoint new Trustees to fill vacancies.

The Trustees who served during the year are as shown below. All Trustees give their time freely and no Trustee remuneration was paid in the year. The major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks.

Arrangements for setting key management personnel remuneration

The pay review is carried out by the Officers and a recommendation is made to the Management Team for their approval.

Trustees

The following persons served as Trustees in the year:

Kath Acres	Martin Donlan	Mike Judge	Andrew Smith
Mike Bellamy	Roger Gould	John Marsh	Barrie Thomas
Clive Bourne	Tracy Greenfield	Liz Payne	Sue Wagner
Gill Burston	Diane Hall	Barrie Penfold	Pete Webb
Jane Clarke	Bill Hudson	Trevor Quantrill	David Whittaker
Richard Mathias	Myra Hurley	Peter Robins	Roger Wort
Roger de Coverley	Paul Hurley	Rose Start	Tony Crossman
Liz Hutton	Pat Semon	Dave Foster	David Algar

Bourne End (Buckinghamshire) Community Association

Trustees' Report (continued)

We are grateful for the support of all our trustees. Our thanks to everyone who is involved in the Management Team particularly our Chair, Myra Hurley, Vice Chair, Clive Bourne, Treasurer, Trevor Quantrill, and all the members of the Events, Stage, Maintenance, Grants, Target, Cinema, Fun Night, Publicity, Website and Finance Teams. Our thanks also to our staff, both full and part time, who provide such excellent support for all who use the Centre.

How the charity makes decisions.

The management structure of the charity is as follows:

The Officers consist of Chairperson, Vice Chair, Secretary, and Treasurer

The Management Team, consisting the above plus individuals who have been elected by the trustees to be involved in the running of the centre some of which are involved in the teams mentioned below.

Various Teams such as Publicity, Events, Maintenance, Target who actively develop ideas and proposals to improve and develop the offerings to the local community.

At the regular Management meeting the Officers and Teams report to the Management meeting and proposals are discussed and a decision is made whether to recommend to the Trustees at the next Trustee Meeting.

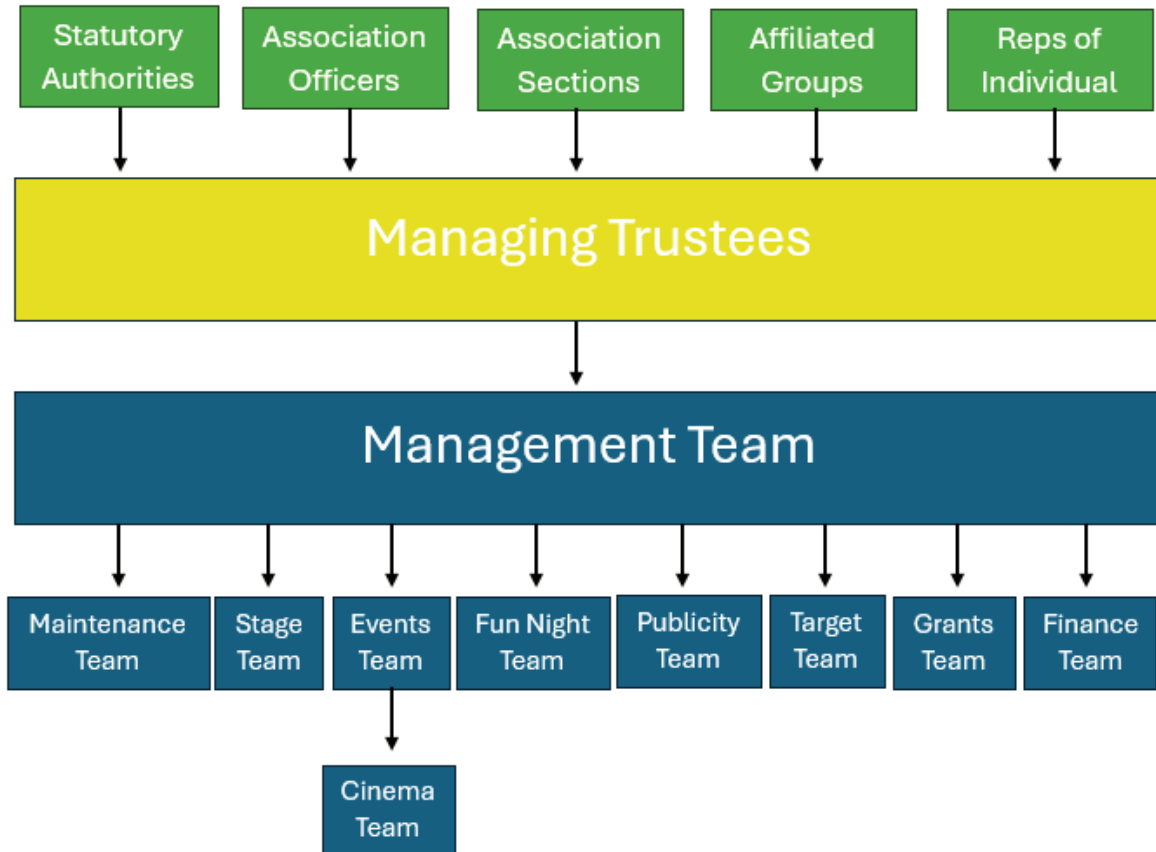
The day to day running of the centre is carried out by the Centre Manager, Paula Riley.

Bourne End (Buckinghamshire) Community Association

Trustees' Report (continued)

Organisational structure

The Management of the Charity is as shown below:



Bourne End (Buckinghamshire) Community Association

Trustees' Report (continued)

Relationships with related parties

Bourne End Community Trading Ltd

The company runs the bar at the Community Centre and the charity charge an occupation licence to the company when a profit is made.

The charity charged the company £20,500 for Occupation licence in 2025

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity maintains a high level of cash reserves to mitigate cash flow risk .

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

Liquidity risk

The charity seeks to manage financial risk by ensuring sufficient liquidity is available to meet foreseeable needs and to invest cash assets safely and profitably.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
Mrs M Hurley
Chairperson

Bourne End (Buckinghamshire) Community Association

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on and signed on its behalf by:

.....
Mrs M Hurley
Chairperson

Bourne End (Buckinghamshire) Community Association

Independent Examiner's Report to the trustees of Bourne End (Buckinghamshire) Community Association

I report to the trustees on my examination of the accounts of Bourne End (Buckinghamshire) Community Association for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of Bourne End (Buckinghamshire) Community Association you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Bourne End (Buckinghamshire) Community Association's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Bourne End (Buckinghamshire) Community Association as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Gianni Pietro Amasanti
FCCA

Fawley House
2 Regatta Place
Marlow Road
Bourne End
Buckinghamshire
SL8 5TD

Date:.....

Bourne End (Buckinghamshire) Community Association

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	2	3,223	2,537	5,760
Charitable activities	3	102,930	11,569	114,499
Investment income	4	4,519	-	4,519
Other income	5	26,281	-	26,281
Total income		<u>136,953</u>	<u>14,106</u>	<u>151,059</u>
Expenditure on:				
Raising funds	6	(2,214)	-	(2,214)
Charitable activities	7	(146,402)	(14,106)	(160,508)
Total expenditure		<u>(148,616)</u>	<u>(14,106)</u>	<u>(162,722)</u>
Net expenditure		(11,663)	-	(11,663)
Gross transfers between funds		3,659	(3,659)	-
Net movement in funds		(8,004)	(3,659)	(11,663)
Reconciliation of funds				
Total funds brought forward		213,056	3,659	216,715
Total funds carried forward	19	<u>205,052</u>	-	<u>205,052</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	3,380	3,005	6,385
Charitable activities	3	106,086	3,659	109,745
Investment income	4	4,787	-	4,787
Other income	5	43,100	-	43,100
Total income		<u>157,353</u>	<u>6,664</u>	<u>164,017</u>
Expenditure on:				
Raising funds	6	(2,003)	-	(2,003)
Charitable activities	7	(151,552)	(6,274)	(157,826)
Total expenditure		<u>(153,555)</u>	<u>(6,274)</u>	<u>(159,829)</u>
Net income		3,798	390	4,188
Net movement in funds		3,798	390	4,188
Reconciliation of funds				
Total funds brought forward		209,258	3,269	212,527
Total funds carried forward	19	<u>213,056</u>	<u>3,659</u>	<u>216,715</u>

All of the charity's activities derive from continuing operations during the above two periods.

Bourne End (Buckinghamshire) Community Association

Statement of Financial Activities for the Year Ended 31 December 2025 (continued)

The funds breakdown for the two periods is shown in note 19.

Bourne End (Buckinghamshire) Community Association

(Registration number: 300236) Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	68,671	49,788
Current assets			
Debtors	15	15,074	19,565
Cash at bank and in hand	16	<u>167,911</u>	<u>188,779</u>
		182,985	208,344
Creditors: Amounts falling due within one year	17	<u>(46,604)</u>	<u>(41,417)</u>
Net current assets		<u>136,381</u>	<u>166,927</u>
Net assets		<u>205,052</u>	<u>216,715</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		-	3,659
Unrestricted income funds			
Unrestricted funds		<u>205,052</u>	<u>213,056</u>
Total funds	19	<u>205,052</u>	<u>216,715</u>

The financial statements on pages 11 to 28 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Mrs M Hurley
Chairperson

Bourne End (Buckinghamshire) Community Association

Notes to the Financial Statements for the Year Ended 31 December 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Bourne End (Buckinghamshire) Community Association meets the definition of a public benefit entity under FRS 102. The accounts (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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received.

Investment income

Interest is recognised on an accruals basis and included in the period in which it relates to.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Bourne End (Buckinghamshire) Community Association

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixture, fittings and equipment	10-25% straight line basis
Leasehold improvements	2-10% straight line basis

Bourne End (Buckinghamshire) Community Association

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

These are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Bourne End (Buckinghamshire) Community Association

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations from individuals	667	-	667	688
Grants, including capital grants;				
Government grants	-	111	111	-
Grants from parish council	-	2,126	2,126	1,050
Other grants	-	300	300	1,955
Individual subscriptions and affiliation fees	2,556	-	2,556	2,692
	<u>3,223</u>	<u>2,537</u>	<u>5,760</u>	<u>6,385</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Room Hire	59,510	-	59,510	65,074
Target magazine	23,736	11,569	35,305	25,943
Events	19,684	-	19,684	18,728
	<u>102,930</u>	<u>11,569</u>	<u>114,499</u>	<u>109,745</u>

Bourne End (Buckinghamshire) Community Association

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

4 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income; Interest receivable on bank deposits	4,519	4,519	4,787

5 Other income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Solar panel generated income	5,781	5,781	5,100
Occupation licence	20,500	20,500	38,000
	26,281	26,281	43,100

6 Expenditure on raising funds

Other costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Wages and salaries		1,976	1,976
Social security costs		183	183
Pension costs		55	55
Total for 2025		2,214	2,214
Total for 2024		2,003	2,003

Bourne End (Buckinghamshire) Community Association

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Room Hire		42,884	1,526	44,410	53,384
Target magazine		20,044	11,569	31,613	31,408
Events		11,657	1,011	12,668	11,298
Depreciation, amortisation and other similar costs	9	11,933	-	11,933	7,517
Staff costs	8	33,217	-	33,217	30,046
Allocated support costs	8	9,145	-	9,145	8,733
Governance costs	8	17,522	-	17,522	15,440
		<u>146,402</u>	<u>14,106</u>	<u>160,508</u>	<u>157,826</u>

Bourne End (Buckinghamshire) Community Association

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

8 Analysis of governance and support costs

Support costs allocated to raising funds

		Staff costs £	Total 2025 £
Costs of generating donations and legacies	Basis of allocation 5%	2,214	2,214
		Staff costs £	Total 2024 £
Costs of generating donations and legacies	Basis of allocation 5%	2,003	2,003

Support costs allocated to charitable activities

		Staff costs £	Administration costs £	Total 2025 £
Room Hire	60%	26,573	7,315	33,888
Target magazine	5%	2,214	914	3,128
Events	10%	4,429	914	5,343
		33,216	9,143	42,359
		Staff costs £	Administration costs £	Total 2024 £
Room Hire	60%	24,037	6,986	31,023
Target magazine	5%	2,003	873	2,876
Events	10%	4,006	873	4,879
		30,046	8,732	38,778

Support costs allocated to other expenditure

		Staff costs £	Total 2025 £
Governance	Basis of allocation 20%	8,858	8,858

Support costs allocated to other expenditure

		Staff costs £	Total 2024 £
Governance	Basis of allocation 20%	8,012	8,012

Basis of allocation

Bourne End (Buckinghamshire) Community Association

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

Reference	Method of allocation
Staff costs	Employment costs have been allocated by the Honorary Treasurer on the basis of time spent as a percentage basis except for one employee that has been fully allocated to charitable activity- Room hire.
Administration costs	Administration costs have been allocated to where costs attributed.

Bourne End (Buckinghamshire) Community Association

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Staff costs			
Wages and salaries	7,904	7,904	7,326
Social security costs	732	732	475
Pension costs	221	221	211
Independent examiner fees			
Examination of the financial statements	500	500	500
Other fees paid to examiners	1,075	1,075	925
Other governance costs	7,090	7,090	6,003
	17,522	17,522	15,440

9 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	11,933	7,517

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Bourne End (Buckinghamshire) Community Association

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

11 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	39,523	36,629
Social security costs	3,660	2,375
Pension costs	1,105	1,057
	<u>44,288</u>	<u>40,061</u>

The monthly average number of persons (including senior management team) employed by the charity during the year

	2025 No	2024 No
Administration	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year

12 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>500</u>	<u>500</u>
Other fees to examiners		
All other services	<u>1,075</u>	<u>925</u>

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Bourne End (Buckinghamshire) Community Association

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2025	147,842	206,162	354,004
Additions	10,360	20,456	30,816
At 31 December 2025	158,202	226,618	384,820
Depreciation			
At 1 January 2025	115,445	188,771	304,216
Charge for the year	2,639	9,294	11,933
At 31 December 2025	118,084	198,065	316,149
Net book value			
At 31 December 2025	40,118	28,553	68,671
At 31 December 2024	32,397	17,391	49,788

Included within the net book value of land and buildings above is £Nil (2024 - £Nil) in respect of freehold land and buildings and £40,118 (2024 - £32,397) in respect of leaseholds.

15 Debtors

	2025 £	2024 £
Trade debtors	11,593	16,874
Prepayments	900	485
Other debtors	2,581	2,206
	15,074	19,565

16 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	120	123
Cash at bank	167,791	188,656
	167,911	188,779

Bourne End (Buckinghamshire) Community Association

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	224	1,388
Other taxation and social security	2,070	1,266
VAT payable	1,359	5,866
Pension contributions unpaid	249	224
Other creditors	7,104	5,046
Accruals	3,500	3,330
Deferred income	4,802	3,345
	<u>19,308</u>	<u>20,465</u>
Balances held for Sections	<u>27,296</u>	<u>20,952</u>
	<u>46,604</u>	<u>41,417</u>
	2025 £	2024 £
Deferred income at 1 January 2025	3,345	3,697
Resources deferred in the period	(3,345)	3,345
Amounts released from previous periods	<u>(4,802)</u>	<u>(3,697)</u>
Deferred income at year end	<u>(4,802)</u>	<u>3,345</u>

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,105 (2024 - £1,057).

Bourne End (Buckinghamshire) Community Association

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

19 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2025 £
Unrestricted funds					
<i>General</i>					
General fund	213,056	136,953	(148,616)	-	201,393
Restricted funds					
Target magazine	-	11,569	(11,569)	-	-
Parish Council grants	3,659	2,126	(2,126)	(3,659)	-
Summer Fete	-	300	(300)	-	-
Government grants	-	111	(111)	-	-
	<u>3,659</u>	<u>14,106</u>	<u>(14,106)</u>	<u>(3,659)</u>	<u>-</u>
Total funds	<u>216,715</u>	<u>151,059</u>	<u>(162,722)</u>	<u>(3,659)</u>	<u>201,393</u>
	Balance at 1 January 2024 £	Incoming resources £	Resources expended £		Balance at 31 December 2024 £
Unrestricted funds					
<i>General</i>					
General fund	209,258	157,353	(153,555)		213,056
Restricted funds					
Target magazine	-	3,659	(3,659)		-
Parish Council grants	2,609	1,050	(1,160)		2,499
Andrew Bourn show	660	500	-		1,160
Summer Fete	-	1,455	(1,455)		-
	<u>3,269</u>	<u>6,664</u>	<u>(6,274)</u>		<u>3,659</u>
Total funds	<u>212,527</u>	<u>164,017</u>	<u>(159,829)</u>		<u>216,715</u>

Bourne End (Buckinghamshire) Community Association

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

The specific purposes for which the funds are to be applied are as follows:

Target magazine

The Target magazine fund is where donations are received and restricted to be used on the running of the magazine.

Parish Council

The Parish Council fund was established in 2021 when a specific grant was received to help with the purchase of new chairs and outdoors seating for the centre, these funds were fully utilised this year.

The council also donated monies in the year towards specific events that took place in 2025- Fete and Access audit, these funds were fully utilised in the year against the costs for each event.

Government Grant

A grant was received as part of the Buckinghamshire Waste Prevention Fund and this was spent in year of PAT for the volunteers helping to run the repair cafe.

Summer Fete

Brittons Solicitors sponsored the Summer Fete held in July 2025. This sponsorship was for general use for this event and was used towards event costs.

The purpose of transfers were:

Restricted funds- the transfer relates to restricted grants which were given to the centre to purchase chairs. The chairs were purchased in the year and included with fixed assets, the chairs are held for general use.

20 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2025 £	
Tangible fixed assets	68,671	68,671	
Current assets	181,626	181,626	
Current liabilities	<u>(45,245)</u>	<u>(45,245)</u>	
Total net assets	<u>205,052</u>	<u>205,052</u>	
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	49,788	-	49,788
Current assets	198,819	3,659	202,478
Current liabilities	<u>(35,551)</u>	<u>-</u>	<u>(35,551)</u>
Total net assets	<u>213,056</u>	<u>3,659</u>	<u>216,715</u>

Bourne End (Buckinghamshire) Community Association

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

21 Related party transactions

During the year the charity made the following related party transactions:

Bourne End Community Trading Limited

(The share capital of this company is held in trust for the charity by Messrs DG Foster and T Quantrill)

This company operates the trading activities of the charity. During the year the company had revenue of £136,576 (2024: £149,944) and made a loss of £113 (2024: loss of £406) after paying the Charity an Occupation Licence in the year of £20,500 (2024: £38,000). At the balance sheet date the amount due from Bourne End Community Trading Limited was £7,659 (2024 - £13,059).

Bourne End (Buckinghamshire) Community Association

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	2025 £	2024 £
Income		
Room hire	59,510	65,074
Membership and affiliation fee	2,556	2,692
Target magazine income	35,305	25,943
Fundraising income	19,684	18,728
Donations	667	688
Government grants	111	-
Other grants	2,426	3,005
Bank interest received	4,519	4,787
Solar generated electricity	5,781	5,100
Occupation licence	20,500	38,000
	151,059	164,017
Expenditure		
Target magazine costs	(31,613)	(31,408)
Fundraising costs	(14,194)	(11,298)
Employment costs	(44,288)	(40,061)
Property costs		
Rates	(1,092)	(474)
Water rates	(2,033)	(1,838)
Light, heat and power	(12,698)	(17,163)
Insurance	(4,263)	(3,990)
Repairs and maintenance	(4,964)	(6,893)
Security	(851)	(468)
Cleaning	(15,819)	(19,037)
	(41,720)	(49,863)
Administration costs		
Stationery and computer facilities	(5,087)	(4,883)
Postage and photocopier	(1,668)	(1,508)
Bank charges	(1,388)	(1,390)
Sundries	(1,002)	(1,261)
Licences and affiliation fees	(1,164)	(3,521)
Independent examination	(1,575)	(1,425)
Irrecoverable VAT	(7,090)	(5,694)
	(18,974)	(19,682)
Depreciation		
Depreciation of long leasehold property	(2,638)	(1,602)
Depreciation of fixtures and fittings	(9,295)	(5,915)
	(11,933)	(7,517)

This page does not form part of the statutory financial statements.

Bourne End (Buckinghamshire) Community Association

**Detailed Statement of Financial Activities for the Year Ended 31 December 2025
(continued)**

2025 £	2024 £
<u>(11,663)</u>	<u>4,188</u>