

REGISTERED COMPANY NUMBER: 02903760 (England and Wales)
REGISTERED CHARITY NUMBER: 1039005

**REPORT OF THE TRUSTEES AND
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
WITTON LODGE COMMUNITY ASSOCIATION**

**J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH**

WITTON LODGE COMMUNITY ASSOCIATION

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FOR THE YEAR ENDED 31 MARCH 2025**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The Charitable Company is Limited by Guarantee (company no. 02903760) and registered as a Charity (registered no. 1039005).

The Charitable Company's main aim and principal activity is that of providing and managing social housing for rent (including the development of new homes), managing Perry Common Community Hall and delivering a range of economic, social and environmental projects in North Birmingham.

The Charity has the following formal objectives:

- To provide for the benefit of the inhabitants of the area of Perry Common and its neighbourhood in the City of Birmingham without distinction of sex, race, or of political, religious or other opinions, by associating together representatives of the said inhabitants and the various other persons in a common effort to provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.
- To continue, for the benefit of the community in the City of Birmingham, the business of providing social housing and any associated amenities for the persons in necessitous circumstances upon terms appropriate to their means.
- To promote any charitable purpose for the benefit of the inhabitants of the area of benefit and in particular the advancement of education and the relief of poverty.

Overview:

Established in 1994, Witton Lodge Community Association is a community landlord and a dynamic social enterprise that focuses on 'people and place'. The Association has overseen the redevelopment of the Perry Common estate in north Birmingham, with over 900 new family homes, complemented by new parks, health, education, and community facilities.

The Association makes an even greater impact on people's lives through its Flourishing Communities initiative, most recently mobilising local partners to support communities across Erdington through the darkest days of the pandemic. The team continues to support hundreds of local residents including young people to gain new skills and employment; pioneer innovative social prescription approaches which support older residents to live independently and with dignity; develop environmental initiatives that tackle fuel poverty and are good for our planet; and bring local people together to celebrate community life.

Established by local residents with a community-led ethos, the Association has a resident-majority Board of Trustees. Putting people at the heart of its decision-making is key to the Association's continued success and longevity. We work with, and alongside, local communities to create and deliver solutions to pressing problems, at the same time helping to unlock and nurture people's creativity and potential.

Our Vision: A flourishing, vibrant community and a well-cared for environment where residents are thriving, learning, prospering and celebrating together.

Our Mission: We champion community-led approaches to address local issues and create opportunities that transform neighbourhoods and improve lives.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Our Values:

- Community-led: From our Board through to how we develop and deliver services.
- Excellence: Striving for the highest standards in our housing, community services and facilities.
- Celebrating: The richness of our communities, relational with deep-rooted connections.
- Enterprising: Taking the initiative with bold, decisive action that creates lasting impact.

Our Work:

We are community-led, locally rooted and collaborative. We are investing in our communities, and with a long-term approach which supports the creation of flourishing communities in Perry Common, Erdington and North Birmingham. Specifically, we:

- Platform local leadership; by championing community-led approaches, ensuring local people have a voice and active participation in decisions that affect their lives and neighbourhoods.
- Stabilise and transform neighbourhoods; by creating high quality homes, community facilities and local parks, with neighbourhood services that local people need and are proud of.
- Create and retain wealth locally; with 'ladders of opportunity' connecting local people to high quality jobs, skills and enterprises contributing to a thriving local economy.
- Build local networks, infrastructure, and relationships; that promote good health, improved well-being, and enhanced community resilience.

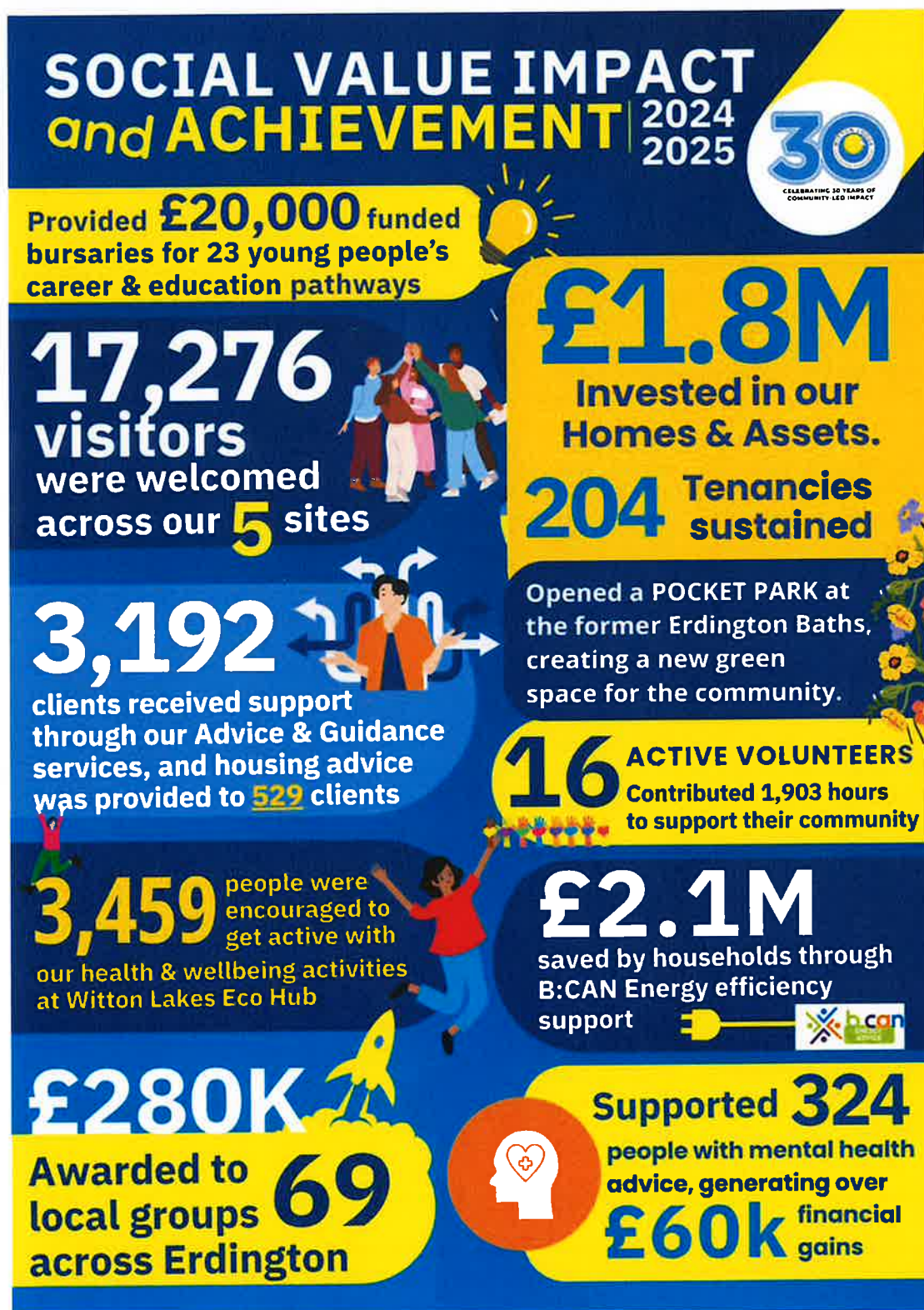
Our Delivery:

Annually the Board approves a business plan that sets out ambitious and detailed proposals to realise the Association's vision.

Specifically, the Association will;

- Use its financial strength and assets to develop high quality, affordable and market rent homes.
- Finalise plans and commence the sympathetic refurbishment of the former Erdington baths into a contemporary Enterprise facility.
- Focus on health creation and prevention, tackling health inequalities and developing an integrated service offer from the Erdington Wellbeing Hub.
- Further develop Witton Lakes Eco Hub as a destination venue, incorporating the newly created Maker's Yard to provide creative workshop space, capitalising on its stunning surroundings and proximity to Wyrley Birch.
- Provide welfare benefits support to help communities facing the pressing cost of living pressures, tackling fuel poverty and delivering practical measures to reduce energy costs.
- Develop Witton Lodge Community College to enable residents to gain confidence, skills and qualifications to pursue their goals and move closer to the labour market.
- Enhance our Employment and Enterprise Support offer and connect more residents to local jobs and business opportunities.
- Strengthen and enhance partnerships including:
 - the North Birmingham Economic Recovery (NB:ER) Board: Develop a Spatial Investment Plan to connect local residents to investment and employment opportunities.
 - North Locality Community (Health) Development Partnership: Support the embedding of the NHS Neighbourhood Model; facilitate delivery of the Fairer Futures Fund Business Plan; engage the local community and voluntary groups to inform the development and delivery of services.
 - Birmingham Community Action Network (B:CAN): Increase membership and strengthen collaboration between members to secure opportunities and enhance impact, while representing the collective voice of local communities at decision making tables.

2024/25 ACHIEVEMENTS OVERVIEW



**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Public benefit

The Board of Trustees have complied with their duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission. The Group carries out a wide range of activities in pursuance of its Charitable Aims. The Trustees consider that these activities, summarised below, provide benefit to those who live in the area of benefit.

Grantmaking

Witton Lodge Community Association reviews various organisations and individuals who support and deliver the charity's objects. Potential recipients of grants paid by Witton Lodge Community Association are reviewed by the charity on a case-by-case basis depending upon the available resources of the charity.

STRATEGIC REPORT

Financial review

A summary of the Group's finances is set out in the attached group consolidated financial statements for the year ended 31 March 2025. The principal source of income is from the charity's accommodation. The company's subsidiary collects ground rents and has made a contribution to the company by way of Gift Aid. The company's financial key performance indicators relate to the delivery of accommodation and the collection of related income and other relevant factors are described elsewhere in this report. After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the Financial Statements.

Cash position as at 10 September 2025 currently stands at £964k which has reduced by £332k over the 31 March 2024 audited consolidated cash at bank and in hand total of £1.296m. This has taken into consideration the refurbishment and repair costs to both social and general needs properties, in addition to grant monies and tenant rent amounts received.

Principal funding sources

The principal funding sources for the Charitable Company are currently by way of rental income from tenants, housing benefit, universal credit, local housing allowance and ad hoc grants, gift aid from its subsidiaries and interest on deposits.

Reserves policy and purpose of designation

The Charitable Company manages its accommodation on the basis of whole life funding. It maintains a designated fund matched by cash resources to pay for major repairs of a revenue nature and to provide for cyclical maintenance. The property assets of the charity underpin its charitable objectives and activities hence a designated fund is used to ensure that the carrying value of fixed assets is supported by funds. A fund has also been created to ensure that the charity can part finance its development of new housing stock. The carrying value of all reserves has been considered and appropriate adjustments made, further details are in the notes to the Financial Statements.

Future plans

The Strategic Business Plan provides a strategic framework and direction for our work. It defines high level outcomes that we'll work towards, in partnership with residents and stakeholders, and sets out our priorities for the next few years. It is designed to be flexible to take account of the dynamic nature of our work and the wider environment.

Local Leadership

- Develop place-based partnerships and spaces supporting community-led approaches, social action, and leadership.
- Exemplify local leadership through our actions as well as developing and amplifying local voices.
- Organise activities and events that bring people together and celebrate the richness of local communities.
- Enhance our reach and access, through deliberative use of digital and online technologies to complement our direct and face to face engagement.

Homes and Assets

- Grow Witton Lodge Community Homes as a Registered Provider to develop or refurbish 50 good quality, well-managed homes.
- Deliver excellent landlord services, supporting our tenants to access a variety of services and maintain their tenancy.
- Support action on fuel poverty and climate change by implementing a programme of investment and retrofitting our homes and facilities.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Flourishing Communities

- Work with, and support, at least 1,000 residents annually, providing a safety net through a network of locally led, integrated community hubs.
- Establish strategic economic-focused partnerships that create and retain wealth locally; and connect local communities to employment and enterprise opportunities.
- Demonstrate the impact of our integrated, health creation and prevention approaches that aim to reduce health inequalities; and enable people to live well and with dignity.
- Evolve our skills provision through the creation of Witton Lodge Community College providing high quality, locally accessible accredited and core-skills training.
- Showcase and further develop community-led initiatives that protect the environment, utilise our natural assets and help tackle climate change.

Our roots are in the Perry Common Community. Over the last 30 years, we have learned many lessons which support other communities, locally and nationally, with similar ambitions to ourselves. This has led to developing collaborative ways of working with other neighbourhoods and sharing our learning and insights across the country. Through our 40-strong team of staff, committed volunteers and an active Board, we work at different levels.

The Association wishes to thank all those individuals, community groups, local schools, churches and public and private sector undertakings which have assisted the endeavours of the Group during this and previous years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Association is a Charitable Company Limited by Guarantee incorporated on 2 March 1994 (registered as a charity on 27 June 1994). The governing documents for Witton Lodge Community Association, Witton Lodge CIC, WLCA Enterprises Limited and the Minority Protection Agreement were reviewed, revised and approved during 2016/17. The revised documents were presented by Anthony Collins Solicitors and approved by the Board at its meeting on 5 July 2017.

The Company was established under a Memorandum and Articles of Association, which imposes restrictions on the scope of the Charity's operations. The activities of the Charity are limited to those related to the regeneration of its area of benefit and the promotion of the money not immediately required for the Charity's objects in such investments, securities or property as may be thought fit by the Company. The Company is governed under its Articles of Association. In the event of the Company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The Board of Directors of the Group should consist of 8 resident Directors and 4 institutional Directors (2 nominees of Birmingham City Council and 2 independents). At present there are currently 2 vacancies for resident Directors.

Each Director shall serve a term as near as possible to 4 years. Either before or following the expiry of their term of office, a Director may be re-appointed for a further term of as near as possible to 4 years by the Board.

The Company has made qualifying third-party indemnity provisions for the benefit of its directors which were in force during the year and exist at the date of this report.

Organisational structure

The structure of the Board of Trustees is for there to be 12 members who meet 10 times a year. Within the 12 is the Chair and the Deputy Chair. The Board of Trustees undertakes the general control and management of the administration of the Group but delegates day to day operational responsibility to the Chief Officer and a team of officers and staff who support him.

Roles are benchmarked externally by our retained HR consultants. Recommendations are presented, considered and approved by WLCA's Resources Subgroup and the Board.

Enhancement of our Risk Management Policies and Procedures including where appropriate the following areas of risk: Strategic; Financial; Operational; Reputation and public interest; Legal and regulatory and Employment law.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

As good practice, other Directors, the Company Secretary, the Senior Staff Members and the Group's advisors give the Trustees an induction to the Organisation. They are made aware of the Mission and Vision Statements and the current financial plan of the Organisation and their expected role and responsibilities in relation to this and to the requirements of the Charity Commission.

Where prospective local Directors are identified, they are given the opportunity to attend Board Meetings as an observer prior to offering themselves for appointment. Directors' ongoing training needs are addressed through attendance at organised Away Days, conferences and training.

Related parties

The Charity has two subsidiary companies, WLCA Enterprises Limited, which is a Non-Charitable Company limited by shares. To date the subsidiary has restricted its activities to:

- Receiving capital sums from Birmingham City Council for the sale of redevelopment land;
- Allowing developers, under Development Agreements to build houses on land;
- Collecting grounds rents from Under Leasehold owner occupiers;
- Selling interests under the provisions of the Leasehold Reform Act.

The second subsidiary is Witton Lodge Community Interest Company which is Limited by Guarantee. The Company is formed for the benefit of the Community, and its objects are:

- The business of providing and managing housing, including Social Housing, and providing assistance to help house people and associated facilities, amenities and services;
- Any other object that the Board can reasonably decide which can be carried out from time to time by a Community Interest Company registered as a provider of Social Housing with the Regulator.

Further information on related parties is given in the notes to the financial statements.

Risk management

The Board of Trustees continues to review the major risks which the Group is exposed to and these have been regularly reported at Board meetings. A Risk Management Plan forms part of the Group's Financial Plan and is reviewed on an annual basis. Where appropriate, additional systems or procedures have been put in place to mitigate potential risks the Group faces. Internal control risks are minimised by the implementation of procedures for authorisation for all transactions and projects. Procedures are in place to ensure compliance with health and safety for all staff, volunteers, clients and visitors to Association property. Procedures are reviewed as required, to ensure they continue to meet the needs of the Group, and all risks and their management are reviewed as required to ensure all reasonable steps are being taken to minimise them.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02903760 (England and Wales)

Registered Charity number

1039005

Registered office

Perry Common Community Hall
87 Witton Lodge Road
Perry Common
Birmingham
West Midlands
B23 5JD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees

L S Hines MBE
S G Allison
M R Davis – resigned 2 July 2025
P M Tomlinson
S P Harris
A R Mendez
A Winmill
J L Jennings
C L Ross
J J Bermingham

Company Secretary

A Hussain

Auditors

J W Hinks LLP
Chartered Accountants and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

Solicitors

Anthony Collins Solicitors
134 Edmund Street
Birmingham
B3 2ES

Tyndalwoods
29 Wombourne Road
Birmingham
B17 8BY

Bankers

The Co-operative Bank Plc
118-120 Colmore Row
Birmingham
B3 3BN

Unity Trust Bank Plc
9 Brindleyplace
Birmingham
B1 2HB

Metro Bank
27-29 Abington Street
Northampton
NN1 2AN

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Witton Lodge Community Association for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, J W Hinks LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on

24 September 2025 and signed on the board's behalf by:



L S Hines MBE - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WITTON LODGE COMMUNITY ASSOCIATION

Opinion

We have audited the financial statements of Witton Lodge Community Association (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2025 and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WITTON LODGE COMMUNITY ASSOCIATION

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiring with management and others to gain an understanding of the organisation itself including operations, financial reporting and known fraud or error.
- Evaluating and understanding the internal control system.
- Performing analytical procedures as expected or unexpected variances in account balances or classes of transactions appear.
- Testing documentation supporting account balances or classes of transactions.
- Confirming accounts receivable and other accounts with a third party.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
WITTON LODGE COMMUNITY ASSOCIATION**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



James Cruse ACA, FCCA (Senior Statutory Auditor)

for and on behalf of J W Hinks LLP

Chartered Accountants

and Statutory Auditors

19 Highfield Road

Edgbaston

Birmingham

West Midlands

B15 3BH

Date: 24 September 2025

WITTON LODGE COMMUNITY ASSOCIATION
**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	4	206	-	206	307
Charitable activities	6				
General Housing and Sycamore Court		1,764,724	-	1,765,724	1,572,138
Perry Common Community Hall		69,038	-	69,038	-
Association Development		5,275	-	5,275	1,500
Witton Lakes Eco Hub		26,783	-	26,783	5,509
FAME 2.0 Adult Education		-	-	-	368
Trusted Hands		22,127	-	22,127	15,916
Erdington Health & Wellbeing Centre		23,850	-	23,850	-
Active Communities – The Active Wellbeing Society		-	46,953	46,953	46,575
Birmingham City Council – Erdington NNS		-	380,911	380,911	403,888
WOWWED – European Social Fund		-	-	-	75,930
Care for Carers – Erdington NNS Grant		-	7,180	7,180	3,304
Midlands Medical Partnership – Social Prescribing		36,114	-	36,114	36,114
Commonwealth Games Legacies		-	181,263	181,263	122,238
Birmingham City Council – Erdington Baths		-	53,349	53,349	23,684
Momentum Project – Domestic Abuse		-	-	-	8,000
Energy Redress		-	148,196	148,196	217,727
Social Enterprise Hub – Social Economy Cluster		-	35,492	35,492	16,108
WMCA – Green Grants – Eco Hub		-	-	-	25,000
Local Energy Advice Demonstrator (LEAD/Brum Energy)		-	153,063	153,063	98,666
Shared Prosperity Fund		-	748,000	748,000	694,460
Prevention & Communities – Mental Health		-	31,400	31,400	15,700
Prevention & Communities – ACES		-	20,000	20,000	10,000
Birmingham & Solihull – Improved Access		15,000	-	15,000	5,000
Ladders of Opportunity		-	15,365	15,365	-
Active Travel Community Grants		-	5,819	5,819	-
Community Led Environmental Action Network		-	72,666	72,666	-
Moseley Trust Enterprise Support		-	28,000	28,000	-
Fairer Futures Fund		-	20,000	20,000	-
Inclusive Communities Strategy		-	10,000	10,000	-
Investment income	5	7,000	-	7,000	7,382
Other income		69,065	-	69,065	5,590
Total		2,039,182	1,957,657	3,996,839	3,411,104

The notes form part of these financial statements

WITTON LODGE COMMUNITY ASSOCIATION
**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
EXPENDITURE ON					
Charitable activities	7				
General Housing and Sycamore Court		843,426	215,007	1,058,433	864,220
Perry Common Community Hall		62,055	-	62,055	50,264
Association Development		280,930	-	280,930	186,464
Witton Lakes Eco Hub		80,050	25,838	105,888	77,972
FAME 2.0 Adult Education		-	-	-	25,450
Trusted Hands		36,184	-	36,184	22,977
Active Communities – The Active Wellbeing Society		-	46,953	46,953	36,575
Birmingham City Council – Erdington NNS		-	380,911	380,911	379,608
WOWWED – European Social Fund		-	-	-	33,002
Erdington Health & Wellbeing Centre		39,731	-	39,731	31,819
Care for Carers – Erdington NNS Grant		-	7,180	7,180	3,304
Midlands Medical Partnership – Social Prescribing		36,114	-	36,114	22,420
Commonwealth Games Legacies		-	181,263	181,263	105,870
Birmingham City Council – Erdington Baths		-	53,349	53,349	21,344
Momentum Project – Domestic Abuse		-	-	-	6,400
Energy Redress		-	148,196	148,196	217,727
Social Enterprise Hub – Social Economy Cluster		-	35,492	35,492	13,529
WMCA – Green Grants – Eco Hub		-	-	-	20,840
Local Energy Advice Demonstrator (LEAD/Brum Energy)		-	153,063	153,063	98,666
Shared Prosperity Fund		-	695,404	695,404	577,206
Prevention & Communities – Mental Health		-	31,400	31,400	14,175
Prevention & Communities - ACES		-	20,000	20,000	9,000
Birmingham & Solihull – Improved Access		15,000	-	15,000	4,500
Ladders of Opportunity		-	19,250	19,250	-
Active Travel Community Grants		-	6,554	6,554	-
Community Led Environmental Action Network		-	72,640	72,640	-
Moseley Trust Enterprise Support		-	28,000	28,000	-
Fairer Futures Fund		-	20,000	20,000	-
Inclusive Communities Strategy		-	10,000	1,000	-
Total		1,393,490	2,150,500	3,543,990	2,823,332
NET INCOME		645,692	(192,843)	452,849	587,772
TRANSFERS BETWEEN FUNDS	21	1,499	(1,499)	-	-
RECONCILIATION OF FUNDS					
Total funds brought forward		8,965,159	5,898,060	14,863,219	14,275,447
TOTAL FUNDS CARRIED FORWARD		9,612,349	5,703,718	15,316,067	14,863,219

The income of the parent charity was £3,937,610 in 2025 (2024: £3,487,929) and the operating surplus for the year was £450,888 (2024: £589,040). The Consolidated Statement of Financial Activities includes all gains and losses recognised in the year.

The notes form part of these financial statements

WITTON LODGE COMMUNITY ASSOCIATION (REGISTERED NUMBER: 02903760)

CONSOLIDATED BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	13	10,865,810	5,560,570	16,426,380	15,322,663
CURRENT ASSETS					
Debtors	15	156,834	143,148	299,982	509,098
Cash at bank and in hand		1,296,015	-	1,296,015	1,148,050
		<u>1,452,849</u>	<u>143,148</u>	<u>1,595,997</u>	<u>1,657,148</u>
CREDITORS					
Amounts falling due within one year	16	(442,096)	-	(442,096)	(443,451)
		<u>1,010,753</u>	<u>143,148</u>	<u>1,153,901</u>	<u>1,213,697</u>
NET CURRENT ASSETS					
		<u>1,010,753</u>	<u>143,148</u>	<u>1,153,901</u>	<u>1,213,697</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>11,876,563</u>	<u>5,703,718</u>	<u>17,580,281</u>	<u>16,536,360</u>
CREDITORS					
Amounts falling due after more than one year	17	(2,264,214)	-	(2,264,214)	(1,673,141)
		<u>9,612,349</u>	<u>5,703,718</u>	<u>15,316,067</u>	<u>14,863,219</u>
NET ASSETS					
		<u>9,612,349</u>	<u>5,703,718</u>	<u>15,316,067</u>	<u>14,863,219</u>
FUNDS	21				
Unrestricted funds				9,612,349	8,965,159
Restricted funds				<u>5,703,718</u>	<u>5,898,060</u>
TOTAL FUNDS				<u>15,316,067</u>	<u>14,863,219</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions to entities subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 September 2025 and were signed on its behalf by:



L S Hines MBE - Trustee

The notes form part of these financial statements

WITTON LODGE COMMUNITY ASSOCIATION (REGISTERED NUMBER: 02903760)

PARENT CHARITY BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	13	8,540,030	5,560,570	14,100,600	13,482,851
Investments	14	<u>2</u>	<u>-</u>	<u>2</u>	<u>2</u>
		8,540,032	5,560,570	14,100,602	13,482,853
CURRENT ASSETS					
Debtors	15	1,913,910	143,148	2,057,058	1,732,445
Cash at bank and in hand		<u>902,021</u>	<u>-</u>	<u>902,021</u>	<u>1,010,242</u>
		2,815,931	143,148	2,959,079	2,742,687
CREDITORS					
Amounts falling due within one year	16	(416,970)	-	(416,970)	(429,713)
		<u>2,398,961</u>	<u>143,148</u>	<u>2,542,109</u>	<u>2,312,974</u>
NET CURRENT ASSETS					
		10,938,993	5,703,718	16,642,711	15,795,827
TOTAL ASSETS LESS CURRENT LIABILITIES					
CREDITORS					
Amounts falling due after more than one year	17	(1,601,805)	-	(1,601,805)	(1,205,809)
		<u>9,337,188</u>	<u>5,703,718</u>	<u>15,040,906</u>	<u>14,590,018</u>
NET ASSETS					
FUNDS	21				
Unrestricted funds				9,337,188	8,691,958
Restricted funds				<u>5,703,718</u>	<u>5,898,060</u>
TOTAL FUNDS				<u>15,040,906</u>	<u>14,590,018</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

As permitted by s408 of the Companies Act 2006, the parent company has not presented its own profit and loss account and related notes. The company's surplus for the year was £450,888 (2024: £589,040).

The financial statements have been prepared in accordance with the provisions to entities subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 September 2025 and were signed on its behalf by:



L S Hines MBE - Trustee

The notes form part of these financial statements

WITTON LODGE COMMUNITY ASSOCIATION

CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	1,311,091	961,226
Interest paid		<u>(37,478)</u>	<u>(36,838)</u>
Net cash provided by operating activities		<u>1,273,613</u>	<u>924,388</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,572,561)	(1,085,177)
Sale of tangible fixed assets		-	1
Interest received		<u>7,000</u>	<u>7,382</u>
Net cash used in investing activities		<u>(1,565,561)</u>	<u>(1,077,794)</u>
Cash flows from financing activities			
Loan repayments in year		(60,087)	(65,727)
New loan advance		<u>500,000</u>	<u>-</u>
Net cash used in financing activities		<u>439,913</u>	<u>(65,727)</u>
Change in cash and cash equivalents in the reporting period		147,965	(219,133)
Cash and cash equivalents at the beginning of the reporting period		<u>1,148,050</u>	<u>1,367,183</u>
Cash and cash equivalents at the end of the reporting period		<u>1,296,015</u>	<u>1,148,050</u>

The notes form part of these financial statements

WITTON LODGE COMMUNITY ASSOCIATION

NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	452,848	587,772
Adjustments for:		
Depreciation charges	427,846	356,772
Loss on disposal of fixed assets	40,998	9,279
Interest received	(7,000)	(7,382)
Interest paid	37,478	36,838
Decrease/(Increase) in debtors	209,116	(106,288)
Increase in creditors	149,805	84,235
Net cash provided by operations	1,311,091	961,226

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank and in hand	1,148,050	147,965	1,296,015
	<u>1,148,050</u>	<u>147,965</u>	<u>1,296,015</u>
Debt			
Debts falling due within 1 year	(77,794)	(43,917)	(121,711)
Debts falling due after 1 year	(1,205,809)	(395,996)	(1,601,805)
	<u>(1,283,603)</u>	<u>(439,913)</u>	<u>(1,723,516)</u>
Total	(135,553)	(291,948)	(427,501)

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. GENERAL INFORMATION

Witton Lodge Community Association is a private limited company, limited by guarantee and incorporated in England. The address of the registered office is given on the company information page of these financial statements.

2. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Group and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line by line basis.

The presentational currency of these financial statements is Sterling. All amounts have been rounded to the nearest £1.

The company is a company limited by guarantee. The members of the company are the Trustees named within the Trustees Report. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

INCOME

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Revenue from rental income is recognised on a straight-line basis over the term of the respective lease.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that the economic benefit can be measured reliably. In accordance with the Charity SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees Report for information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services of facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. ACCOUNTING POLICIES - continued

EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of the expenditure on the objects of the charity and include project management carried out centrally. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure. All expenditure is inclusive of irrecoverable VAT.

TANGIBLE FIXED ASSETS

Tangible fixed assets are included at cost including any incidental expenses of acquisition.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Depreciation is provided on the following bases:

Housing property (freehold and leasehold)	- see below
Perry Common Community Hall	- over 50 years
Eco Hub	- over 17 years
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost
Office equipment	- 25% on cost

Housing properties and property improvements

The Association adopts full component accounting in relation to the capitalisation and depreciation of its housing property stock.

Financial reporting standards require that where a tangible asset comprises two or more major components with substantially different useful economic lives, each component should be accounted for separately for depreciation purposes and depreciated over its individual useful economic life.

All housing properties have been split between land, structure costs and major components which require periodic replacement, where the cost exceeds £1,000. No depreciation is provided on land. Expenditure less than £1,000 is expensed through the Statement of Financial Activities in the year it is incurred. Replacement of such major components is capitalised and depreciated over the estimated useful life of the component.

The estimated useful economic life for each component is:

2. ACCOUNTING POLICIES - continued

TANGIBLE FIXED ASSETS

General need housing

Building and roof	- 75 years
Kitchen	- 20 years
Bathroom	- 30 years
Radiators and electrics	- 30 years
Windows and external doors	- 30 years
Boiler	- 15 years

Sheltered housing

Building and roof	- 75 years
Kitchen and bathroom	- 20 years
Radiators	- 30 years
Windows, emergency lighting and fire alarms	- 30 years
CCTV and warden call system	- 15 years
Lifts and external doors	- 15 years
Laundry and door entry	- 20 years
Boiler	- 15 years

INVESTMENTS

Investments in subsidiaries are valued at cost less provision for impairment.

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.

The subsidiaries are subject to Corporation Tax.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

FINANCIAL INSTRUMENTS

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

RETIREMENT BENEFITS

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

GOING CONCERN

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The expected income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. ACCOUNTING POLICIES - continued

CAPITAL FUND

Land and Buildings donated by local authorities are added to long leasehold land and buildings costs at the time of the donation. The resulting capital fund generated is treated as a restricted fund. The depreciation on the grant funded element of long leasehold land and buildings is expended through restricted funds to reduce the capital fund over the life of the assets.

DEBTORS

Debtors are measured at amounts owed to the charity. They are measured on the basis of their recoverable amount.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash in hand and deposits held with banks.

CREDITORS

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to pay to settle the debt. Amounts which are owed in more than one year are shown as long-term creditors.

EMPLOYEE BENEFITS

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

OPERATING LEASES

Rentals under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term. Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Expenditure allocations: expenditure is apportioned where it relates to more than one cost category.

4. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	206	307

5. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	7,000	7,382

WITTON LODGE COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025 £	2024 £
Grants	Heart of England – Erdington NNS Foodbank Grant	-	-
Rental income	General Housing and Sycamore Court	1,665,636	1,492,417
Rental income	Witton Lodge Community Interest Company	70,496	51,373
Ground rents & headlease sales income	WLCA Enterprises Limited	28,592	24,548
Room hire and solar panels	Perry Common Community Hall	69,038	3,800
Grants	Birmingham City Council - Erdington Baths	53,349	23,684
Sundry income	Association Development	5,275	1,500
Grants	Witton Lakes Eco Hub	-	-
Room hire and solar panels	Witton Lakes Eco Hub	22,686	1,145
Sundry income	Witton Lakes Eco Hub	4,097	4,364
Contract income	Birmingham City Council – Erdington NNS	380,911	403,888
Grants	Community Life	-	-
Sundry income	Community Life	-	-
Grants	Momentum Project – Domestic Abuse	-	8,000
Contract income	FAME 2.0 Adult Education	-	368
Room hire and solar panels	Trusted Hands	22,127	15,916
Contract income	Ignite Aspirations – European Social Fund	-	-
Grants	Active Communities – The Active Wellbeing Society	46,953	46,575
Room hire and solar panels	Erdington Health & Wellbeing Centre	23,850	-
Grants	North Birmingham Economic Recovery Taskforce	-	-
Grants	WOWWED – European Social Fund	-	75,930
Grants	Winter Warmth Project – BVSC	-	-
Grants	Care For Carers – Erdington NNS Grant	7,180	3,304
Contract income	Midlands Medical Partnership	36,114	36,114
Contract income	Commonwealth Games Legacies	181,263	122,238
Grants	Energy Redress	148,196	217,727
Grants	Social Enterprise Hub – Social Economy Cluster	35,492	16,108
Grants	WMCA – Green Grants Eco Hub	-	25,000
Grants	Local Energy Advice Demonstrator (LEAD/Brum Energy)	153,063	98,666
Grants	Shared Prosperity Fund	748,000	694,460
Grants	Prevention & Communities – Mental Health	31,400	15,700
Grants	Prevention & Communities - ACES	20,000	10,000
Grants	Birmingham & Solihull – Improved Access	15,000	5,000
Sundry income	Ladders of Opportunity	15,365	-
Grants	Active Travel Community Grants	5,819	-
Grants	Community Led Environmental Action Network	72,666	-
Grants	Moseley Trust Enterprise Support Fund	28,000	-
Grants	Fairer Futures Fund	20,000	-
Grants	Inclusive Communities Strategy	10,000	-
		3,920,568	3,397,825

WITTON LODGE COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

6. INCOME FROM CHARITABLE ACTIVITIES

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Active Communities – The Active Wellbeing Society	46,500	46,575
Health & Wellbeing – Moseley Trust Enterprise Support	28,000	-
Association Development – Core Overheads	2,000	-
WOWWED – European Social Fund	-	75,930
Health & Wellbeing – Fairer Futures Fund	20,000	-
Employment & Skills – Inclusive Communities Strategy	10,000	-
Care For Carers – Erdington NNS Grant	7,180	3,304
Momentum Project – Domestic Abuse	-	8,000
Health & Wellbeing – Active Travel Community Grants	5,819	-
Health & Wellbeing – Community Led Environmental Action Network	72,666	-
Birmingham City Council – Erdington Baths	53,349	23,684
Energy Redress	148,196	217,727
Social Enterprise Hub – Social Economy Cluster	35,492	16,108
WMCA – Green Grants Eco Hub	-	25,000
Local Energy Advice Demonstrator (LEAD/Brum Energy)	153,063	98,666
Shared Prosperity Fund	748,000	694,460
Prevention & Communities – Mental Health	31,400	15,700
Prevention & Communities - ACES	20,000	10,000
Birmingham & Solihull – Improved Access	15,000	5,000
	<u>1,396,665</u>	<u>1,240,154</u>

WITTON LODGE COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
YEAR ENDED 31 MARCH 2025				
General Housing and Sycamore Court	1,006,584	-	51,849	1,058,433
Perry Common Community Hall	61,927	-	128	62,055
Association Development	208,673	-	72,257	280,930
Witton Lakes Eco Hub	105,559	-	329	105,888
Birmingham City Council – Erdington NNS	219,176	159,549	2,186	380,911
Trusted Hands	35,660	-	524	36,184
Active Communities – Active Wellbeing Society	46,126	-	827	46,953
Erdington Health & Wellbeing Centre	38,823	-	908	39,731
Care For Carers – Erdington NNS Grant	6,684	-	496	7,180
Midlands Medical Partnership – Social Prescribing	36,053	-	61	36,114
Commonwealth Games Legacies	169,748	-	11,515	181,263
Birmingham City Council – Erdington Baths	26,430	-	26,919	53,349
Momentum Project – Domestic Abuse	-	-	-	-
Energy Redress	147,596	-	600	148,196
Social Enterprise Hub – Social Economy Cluster	31,071	-	4,421	35,492
Local Energy Advice Demonstrator (LEAD/Brum Energy)	153,063	-	-	153,063
Shared Prosperity Fund	378,855	135,683	180,866	695,404
Prevention & Communities – Mental Health	30,641	-	759	31,400
Prevention & Communities - ACES	20,000	-	-	20,000
Birmingham & Solihull – Improved Access	15,000	-	-	15,000
Ladders of Opportunity	19,250	-	-	19,250
Active Travel Community Grants	6,554	-	-	6,554
Community Led Environmental Action Network	71,492	-	1,148	72,640
Moseley Trust Enterprise Support	22,313	-	5,687	28,000
Fairer Futures Fund	12,841	-	7,159	20,000
Inclusive Communities Strategy	10,000	-	-	10,000
	<u>2,880,119</u>	<u>295,232</u>	<u>368,639</u>	<u>3,543,990</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
YEAR ENDED 31 MARCH 2024				
General Housing and Sycamore Court	838,130	-	26,090	864,220
Perry Common Community Hall	49,495	-	769	50,264
Association Development	116,353	-	70,111	186,464
Witton Lakes Eco Hub	81,825	-	986	82,811
Birmingham City Council – Erdington NNS	201,706	175,508	2,394	379,608
FAME 2.0 Adult Education	25,146	-	304	25,450
Trusted Hands	21,714	-	1,263	22,977
Active Communities – Active Wellbeing Society	36,033	-	542	36,575
WOWWED – European Social Fund	32,357	-	645	33,002
Erdington Health & Wellbeing Centre	30,981	-	838	31,819
Care For Carers – Erdington NNS Grant	3,289	-	15	3,304
Midlands Medical Partnership – Social Prescribing	22,414	-	6	22,420
Commonwealth Games Legacies	105,870	-	-	105,870
Birmingham City Council – Erdington Baths	23,204	-	(1,860)	21,344
Momentum Project – Domestic Abuse	6,400	-	-	6,400
Energy Redress	216,527	-	1,200	217,727
Social Enterprise Hub – Social Economy Cluster	12,554	-	975	13,529
WMCA – Green Grants – Eco Hub	20,840	-	-	20,840
Local Energy Advice Demonstrator (LED/Brum Energy)	98,666	-	-	98,666
	217,372	290,129	69,705	577,206
Shared Prosperity Fund	14,000	-	175	14,175
Prevention & Communities – Mental Health	9,000	-	-	9,000
Prevention & Communities - ACES	4,500	-	-	4,500
Birmingham & Solihull – Improved Access				
	<u>2,183,537</u>	<u>465,637</u>	<u>174,158</u>	<u>2,832,332</u>

WITTON LODGE COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

8. GRANTS PAYABLE

	2025	2024
	£	£
Birmingham City Council – Erdington NNS	159,549	175,508
Shared Prosperity Fund	<u>135,683</u>	<u>290,129</u>
	<u>295,232</u>	<u>465,637</u>

9. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
YEAR ENDED 31 MARCH 2025			
General Housing and Sycamore Court	23,968	27,881	51,849
Perry Common Community Hall	128	-	128
Association Development	50,649	21,608	72,257
Witton Lakes Eco Hub	329	-	329
Birmingham City Council – Erdington NNS	2,186	-	2,186
Trusted Hands	524	-	524
Active Communities – Active Wellbeing Society	827	-	827
Erdington Health & Wellbeing Centre	908	-	908
Care For Carers – Erdington NNS Grant	496	-	496
Midlands Medical Partnership – Social Prescribing	61	-	61
Commonwealth Games Legacies	11,515	-	11,515
Birmingham City Council – Erdington Baths	-	26,919	26,919
Energy Redress	-	600	600
Social Enterprise Hub – Social Economy Cluster	21	4,400	4,421
Shared Prosperity Fund	37,332	143,534	180,866
Prevention & Communities – Mental Health	759	-	759
Community Led Environmental Action Network	1,148	-	1,148
Moseley Trust Enterprise Support	-	5,687	5,687
Fairer Futures Fund	1,159	6,000	7,159
	<u>132,010</u>	<u>236,629</u>	<u>368,639</u>

WITTON LODGE COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

9. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
YEAR ENDED 31 MARCH 2024			
General Housing and Sycamore Court	17,773	8,317	26,090
Perry Common Community Hall	769	-	769
Association Development	43,761	26,350	70,111
Birmingham City Council – Erdington NNS	2,394	-	2,394
FAME 2.0 Adult Education	301	-	301
Trusted Hands	1,263	-	1,263
Active Communities – Active Wellbeing Society	542	-	542
WOWWED – European Social Fund	645	-	645
Erdington Health & Wellbeing Centre	838	-	838
Care For Carers – Erdington NNS Grant	15	-	15
Midlands Medical Partnership – Social Prescribing	6	-	6
Birmingham City Council – Erdington Baths	-	(1,860)	(1,860)
Energy Redress	-	1,200	1,200
Social Enterprise Hub – Social Economy Cluster	75	900	975
Shared Prosperity Fund	4,198	65,507	69,705
Prevention & Communities – Mental Health	175	-	175
	<u>73,744</u>	<u>100,414</u>	<u>174,158</u>

WITTON LODGE COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025****10. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	17,259	15,690
Accountants' remuneration for other services	1,254	647
Depreciation - owned assets	427,846	356,772
Deficit on disposal of fixed assets	<u>40,998</u>	<u>9,279</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

TRUSTEES' EXPENSES

1 (2024: 1) Trustee received net reimbursement of expenses to cover travel and other costs incurred whilst on Association duties amounting to £580 in the current year (2024: £501).

12. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	1,231,006	908,764
Social security costs	107,693	80,363
Other pension costs	<u>50,531</u>	<u>38,097</u>
	<u>1,389,230</u>	<u>1,027,224</u>

The average number of employees during the year was 44 (2024: 37) and the average monthly number of employees during the year expressed as full-time equivalents was as follows (including casual and part-time staff):

The average monthly number of employees during the year was as follows:

	2025	2024
Charitable activities	31	21
Management and administration	<u>5</u>	<u>3</u>
	<u>36</u>	<u>24</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£80,001 - £90,000	<u>1</u>	<u>1</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**13. TANGIBLE FIXED ASSETS - GROUP**

	Freehold Property £	Long Leasehold £	Fixtures and Fittings £	Motor Vehicles £	Office Equipment £	Totals £
COST						
At 1 April 2024	3,189,178	16,685,122	80,890	4,800	189,097	20,149,087
Additions	589,913	893,217	31,465	-	57,966	1,572,561
Disposals	(8,496)	(181,674)	-	-	-	(190,170)
At 31 March 2025	<u>3,770,595</u>	<u>17,396,665</u>	<u>112,355</u>	<u>4,800</u>	<u>247,063</u>	<u>21,531,478</u>
DEPRECIATION						
At 1 April 2024	101,940	4,516,934	73,565	2,400	131,585	4,826,424
Charge for year	42,927	343,833	9,347	1,200	30,539	427,846
Eliminated on disposal	(1,840)	(147,332)	-	-	-	(149,172)
At 31 March 2025	<u>143,027</u>	<u>4,713,435</u>	<u>82,912</u>	<u>3,600</u>	<u>162,124</u>	<u>5,105,098</u>
NET BOOK VALUE						
At 31 March 2025	<u>3,627,568</u>	<u>12,683,230</u>	<u>29,443</u>	<u>1,200</u>	<u>84,939</u>	<u>16,426,380</u>
At 31 March 2024	<u>3,087,238</u>	<u>12,168,188</u>	<u>7,325</u>	<u>2,400</u>	<u>57,512</u>	<u>15,322,663</u>

Included in cost or valuation of land and buildings is freehold land of £3,446,195 (2024: £3,315,195) which is not depreciated.

The group have secured certain property assets and further details are provided in the secured debts note.

WITTON LODGE COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

TANGIBLE FIXED ASSETS – PARENT CHARITY

13.

	Freehold Property £	Long Leasehold £	Fixtures and Fittings £	Motor Vehicles £	Office Equipment £	Totals £
COST						
At 1 April 2024	1,302,053	16,685,122	70,641	4,800	189,097	18,251,713
Additions	79,604	893,217	31,465	-	57,966	1,062,252
Disposals	(8,496)	(181,674)	-	-	-	(190,170)
At 31 March 2025	<u>1,373,161</u>	<u>17,396,665</u>	<u>102,106</u>	<u>4,800</u>	<u>247,063</u>	<u>19,123,795</u>
DEPRECIATION						
At 1 April 2024	54,627	4,516,934	63,316	2,400	131,585	4,768,862
Charge for year	18,586	343,833	9,347	1,200	30,539	403,505
Eliminated on disposal	(1,840)	(147,332)	-	-	-	(149,172)
At 31 March 2025	<u>71,373</u>	<u>4,713,435</u>	<u>72,663</u>	<u>3,600</u>	<u>162,124</u>	<u>5,023,195</u>
NET BOOK VALUE						
At 31 March 2025	<u>1,301,788</u>	<u>12,683,230</u>	<u>29,443</u>	<u>1,200</u>	<u>84,939</u>	<u>14,100,600</u>
At 31 March 2024	<u>1,247,426</u>	<u>12,168,188</u>	<u>7,325</u>	<u>2,400</u>	<u>57,512</u>	<u>13,482,851</u>

Included in cost or valuation of land and buildings is freehold land of £2,852,316 (2024: £2,852,316) which is not depreciated.

The parent charity has secured certain property assets and further details are provided in the secured debts note.

14. **FIXED ASSET INVESTMENTS – PARENT CHARITY**

	Shares in group undertakings £
COST	
At 1 April 2024 and 31 March 2025	<u>2</u>
NET BOOK VALUE	
At 31 March 2025	<u>2</u>
At 31 March 2024	<u>2</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

WITTON LODGE COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

14. FIXED ASSET INVESTMENTS - COMPANY - continued

WLCA Enterprises Limited

Registered office: United Kingdom

	% holding	2025	2024
		£	£
Class of share:			
Ordinary	100	2	2
Aggregate capital and reserves		<u>23,862</u>	<u>21,445</u>
Profit for the year			

Witton Lodge Community Interest Company

Registered office: United Kingdom

	% holding	2025	2024
		£	£
Class of share:			
Voting rights	100	275,161	273,200
Aggregate capital and reserves		<u>1,961</u>	<u>(1,269)</u>
Profit/(loss) for the year			

Company investments at cost comprise of WLCA Enterprises Limited: £2 (2024: £2).

15. DEBTORS

	Group		Parent Charity	
	2025	2024	2025	2024
	£	£	£	£
Amounts falling due within 1 year:				
Trade debtors	150,312	194,677	136,950	174,472
Amounts owed by group undertakings	-	-	29,633	23,145
Prepayments and accrued income	<u>149,670</u>	<u>314,421</u>	<u>149,670</u>	<u>314,421</u>
	<u>299,982</u>	<u>509,098</u>	<u>316,253</u>	<u>512,038</u>
Amounts falling due after more than 1 year:				
Amounts owed by group undertakings	-	-	1,740,805	1,220,407
Aggregate amounts	<u>299,982</u>	<u>509,098</u>	<u>2,057,058</u>	<u>1,732,445</u>

WITTON LODGE COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Parent Charity	
	2025	2024	2025	2024
	£	£	£	£
Bank loans	121,711	77,794	121,711	77,794
Trade creditors	62,970	108,460	62,970	108,460
Amounts owed to group undertakings	-	-	-	9,248
Other creditors	6,050	9,161	6,050	9,161
Accruals and deferred income	251,365	248,036	226,239	225,050
	<u>442,096</u>	<u>443,451</u>	<u>416,970</u>	<u>429,713</u>

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Group		Parent Charity	
	2025	2024	2025	2024
	£	£	£	£
Bank loans	1,601,805	1,205,809	1,601,805	1,205,809
Accruals and deferred income	662,409	467,332	-	-
	<u>2,264,214</u>	<u>1,673,141</u>	<u>1,601,805</u>	<u>1,205,809</u>

Combined deferred income included above consists of:

	Group		Parent Charity	
	2025	2024	2025	2024
	£	£	£	£
Deferred income as at 1 April 2024	578,015	452,627	105,855	131,583
Resources deferred during the year	344,316	181,150	78,137	24,444
Amounts released from previous years	(111,525)	(55,762)	(42,460)	(50,172)
Deferred income as at 31 March 2025	<u>810,806</u>	<u>578,015</u>	<u>141,532</u>	<u>105,855</u>

18. BANK AND OTHER LOANS – CONSOLIDATED AND PARENT CHARITY

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank and other loans	<u>121,711</u>	<u>77,794</u>
Amounts falling between one and two years:		
Bank and other loans - 1-2 years	<u>121,711</u>	<u>77,794</u>
Amounts falling due between two and five years:		
Bank and other loans - 2-5 years	<u>365,134</u>	<u>233,382</u>
Bank and other loans more than 5 years by instalments	1,114,960	894,633

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**19. OPERATING LEASES – CONSOLIDATED AND PARENT CHARITY**

	Non-cancellable operating leases	
Minimum lease payments fall due as follows:	2025	2024
	£	£
Within one year	14,125	12,619
Between one and five years	<u>3,610</u>	<u>9,874</u>
	<u>17,735</u>	<u>22,493</u>

20. SECURED DEBTS

A long-term loan facility over 25 years has been obtained from Unity Trust Bank Plc to fund property acquisitions. The loan is secured on certain properties and is repayable in monthly instalments; the interest rate is fixed for 5 years at 4.5% p.a. The legal fixed charge was created on 28 August 2015.

A legal fixed charge dated 2 February 2021 has been created in favour of the Big Lottery Fund and in respect of a particular property within the charity. A legal fixed charge dated 28 August 2015 has been created in favour of Birmingham City Council and in respect of a particular property within the charity. A further legal fixed charge dated 20 April 1995 has been created in favour of Birmingham City Council and in respect of a particular property within the charity.

WITTON LODGE COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

21. MOVEMENT IN FUNDS

CONSOLIDATED	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General Fund	1,547,476	656,321	(447,290)	1,756,507
Major and Cyclical Repairs Fund	365,800	-	-	365,800
Disability Adaptations Fund	10,000	-	-	10,000
Small Grants Fund	5,000	-	(5,000)	-
Housing Development Fund	700,000	-	-	700,000
Fixed Asset Fund	6,177,456	-	391,262	6,568,718
Eco Hub	159,427	(10,629)	62,527	211,325
	8,965,159	645,692	1,499	9,612,349
Restricted funds				
Capital Fund	5,413,836	(215,007)	-	5,198,829
Eco Hub	387,583	(25,838)	-	361,745
Birmingham City Council – Erdington NNS	2,112	-	(2,112)	-
WMCA Green Grants – Eco Hub	4,160	-	(4,160)	-
Shared Prosperity Fund	90,369	52,596	179	143,144
Ladders of Opportunity	-	(3,885)	3,885	-
Active Travel Community Grants	-	(735)	735	-
Community Led Environmental Action Network	-	26	(26)	-
	5,898,060	(192,843)	(1,499)	5,703,718
TOTAL FUNDS	14,863,219	452,849	-	15,316,067

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

21. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	2,039,182	(1,382,861)	656,321
Eco Hub	-	(10,629)	(10,629)
	<u>2,039,182</u>	<u>(1,393,490)</u>	<u>645,692</u>
Restricted funds			
Capital Fund	-	-	(215,007)
Eco Hub	-	-	(25,838)
Active Communities – Active Wellbeing Society	46,952	(46,952)	-
Birmingham City Council – Erdington NNS	380,912	(380,912)	-
Care For Carers – Erdington NNS Grant	7,180	(7,180)	-
Birmingham City Council – Erdington Baths	53,348	(53,348)	-
Shared Prosperity Fund	747,996	(695,400)	52,596
Commonwealth Games Legacies	181,264	(181,264)	-
Social Enterprise Hub – Social Economy Cluster	35,492	(35,492)	-
Energy Redress	148,197	(148,197)	-
Local Energy Advice Demonstrator (LEAD/Brum Energy)	153,064	(153,064)	-
Prevention & Communities – Mental Health	31,400	(31,400)	-
Prevention & Communities – ACES	20,000	(20,000)	-
Ladders of Opportunity	15,365	(19,250)	(3,885)
Active Travel Community Grants	5,819	(6,554)	(735)
Community Led Environmental Action Network	72,666	(72,640)	26
Moseley Trust Enterprise Support Fund	28,000	(28,000)	-
Fairer Futures Fund	20,000	(20,000)	-
Inclusive Communities Strategy	10,000	(10,000)	-
	<u>1,957,657</u>	<u>(2,150,500)</u>	<u>(192,843)</u>
TOTAL FUNDS	<u>3,996,839</u>	<u>(3,543,990)</u>	<u>452,849</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

21. MOVEMENT IN FUNDS

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General Fund	1,105,591	635,145	(193,260)	1,547,476
Major and Cyclical Repairs Fund	365,800	-	-	365,800
Disability Adaptations Fund	10,000	-	-	10,000
Small Grants Fund	5,000	-	-	5,000
Housing Development Fund	700,000	-	-	700,000
Fixed Asset Fund	5,703,391	-	474,065	6,177,456
Eco Hub	170,056	(10,629)	-	159,427
	8,059,838	624,516	280,805	8,965,159
Restricted funds				
Capital Fund	5,606,423	(192,587)	-	5,413,836
Ignite Aspirations – European Social Fund	93,335	-	(93,335)	-
Eco Hub	413,421	(25,838)	-	387,583
Active Communities – Active Wellbeing Society	-	10,575	(10,575)	-
Birmingham City Council – Erdington NNS	64,672	24,280	(86,840)	2,112
Care For Carers – Erdington NNS Grant	5,768	-	(5,768)	-
Momentum Project – Domestic Abuse	31,989	1,600	(33,589)	-
Birmingham City Council – Erdington Baths	-	2,340	(2,340)	-
WMCA Green Grants – Eco Hub	-	4,160	-	4,160
Shared Prosperity Fund	-	117,254	(26,885)	90,369
Commonwealth Games Legacies	-	16,368	(16,368)	-
Social Enterprise Hub – Social Economy Cluster	-	2,579	(2,579)	-
Prevention & Communities – Mental Health	-	1,525	(1,525)	-
Prevention & Communities - ACES	-	1,000	(1,000)	-
	6,215,609	(36,744)	(280,805)	5,898,060
TOTAL FUNDS	14,275,447	587,772	-	14,863,219

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	1,725,694	(1,090,549)	635,145
Eco Hub	-	(10,629)	(10,629)
	<u>1,725,694</u>	<u>(1,101,178)</u>	<u>624,516</u>
Restricted funds			
Capital Fund	-	(192,587)	(192,587)
Eco Hub	-	(25,838)	(25,838)
Active Communities – Active Wellbeing Society	46,635	(36,060)	10,575
Birmingham City Council – Erdington NNS	403,888	(379,608)	24,280
Care For Carers – Erdington NNS Grant	3,304	(3,304)	-
Momentum Project – Domestic Abuse	8,000	(6,400)	1,600
Birmingham City Council – Erdington Baths	23,684	(21,344)	2,340
WMCA Green Grants – Eco Hub	25,000	(20,840)	4,160
Shared Prosperity Fund	694,460	(577,206)	117,254
Commonwealth Games Legacies	122,238	(105,870)	16,368
Social Enterprise Hub – Social Economy Cluster	16,108	(13,529)	2,579
Energy Redress	217,727	(217,727)	-
Local Energy Advice Demonstrator (LEAD/Brum Energy)	98,666	(98,666)	-
Prevention & Communities – Mental Health	15,700	(14,175)	1,525
Prevention & Communities - ACES	10,000	(9,000)	1,000
	<u>1,685,410</u>	<u>(1,722,154)</u>	<u>(36,744)</u>
TOTAL FUNDS	<u><u>3,411,104</u></u>	<u><u>(2,823,332)</u></u>	<u><u>587,772</u></u>

WITTON LODGE COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

21. MOVEMENT IN FUNDS - continued

PARENT CHARITY	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General Fund	1,274,274	654,360	(447,290)	1,481,344
Major and Cyclical Repairs Fund	365,800	-	-	365,800
Disability Adaptations Fund	10,000	-	-	10,000
Small Grants Fund	5,000	-	(5,000)	-
Housing Development Fund	700,000	-	-	700,000
Fixed Asset Fund	6,177,456	-	391,262	6,568,718
Eco Hub	159,428	(10,629)	62,527	211,326
	<u>8,691,958</u>	<u>643,731</u>	<u>1,499</u>	<u>9,338,188</u>
Restricted funds				
Capital Fund	5,413,836	(215,007)	-	5,198,829
Eco Hub	387,583	(25,838)	-	361,745
Birmingham City Council – Erdington NNS	2,112	-	(2,112)	-
WMCA Green Grants – Eco Hub	4,160	-	(4,160)	-
Shared Prosperity Fund	90,369	52,596	179	143,144
Ladders of Opportunity	-	(3,885)	3,885	-
Active Travel Community Grants	-	(735)	735	-
Community Led Environmental Action Network	-	26	(26)	-
	<u>5,898,060</u>	<u>(192,843)</u>	<u>(1,499)</u>	<u>5,703,718</u>
TOTAL FUNDS	<u>14,590,018</u>	<u>450,888</u>	<u>-</u>	<u>15,040,906</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

21. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	1,979,953	(1,325,593)	654,360
Eco Hub	-	(10,629)	(10,629)
	1,979,953	(1,336,222)	643,731
Restricted funds			
Capital Fund	-	(215,007)	(215,007)
Eco Hub	-	(25,838)	(25,838)
Active Communities – Active Wellbeing Society	46,952	(46,952)	-
Birmingham City Council – Erdington NNS	380,912	(380,912)	-
Care For Carers – Erdington NNS Grant	7,180	(7,180)	-
Commonwealth Games Legacies	181,264	(181,264)	-
Birmingham City Council – Erdington Baths	53,348	(53,348)	-
Social Enterprise Hub – Social Economy Cluster	35,492	(35,492)	-
Energy Redress	148,197	(148,197)	-
Shared Prosperity Fund	747,996	(695,400)	52,596
Local Energy Advice Demonstrator (LEAD/Brum Energy)	153,064	(153,064)	-
Prevention & Communities – Mental Health	31,400	(31,400)	-
Prevention & Communities - ACES	20,000	(20,000)	-
Ladders of Opportunity	15,365	(19,250)	(3,885)
Active Travel Community Grants	5,819	(6,554)	(735)
Community Led Environmental Action Network	72,666	(72,640)	26
Moseley Trust Enterprise Support Fund	28,000	(28,000)	-
Fairer Futures Fund	20,000	(20,000)	-
Inclusive Communities Strategy	10,000	(10,000)	-
	1,957,657	(2,150,500)	(192,843)
TOTAL FUNDS	3,937,610	(3,486,722)	450,888

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General Fund	831,123	701,761	(258,609)	1,274,275
Major and Cyclical Repairs Fund	365,800	-	-	365,800
Disability Adaptations Fund	10,000	-	-	10,000
Small Grants Fund	5,000	-	-	5,000
Housing Development Fund	700,000	-	-	700,000
Fixed Asset Fund	5,703,391	-	474,065	6,177,456
Eco Hub	170,056	(10,629)	-	220,373
	7,785,370	691,132	215,456	8,691,958
Restricted funds				
Capital Fund	5,606,423	(192,587)	-	5,413,836
Ignite Aspirations – European Social Fund	93,335	-	(93,335)	-
Eco Hub	413,421	(25,838)	-	387,583
Active Communities – Active Wellbeing Society	-	575	(575)	-
Birmingham City Council – Erdington NNS	64,672	14,050	(76,610)	2,112
Care For Carers – Erdington NNS Grant	5,768	-	(5,768)	-
Momentum Project – Domestic Abuse	31,989	-	(31,989)	-
Birmingham City Council – Erdington Baths	-	2,340	(2,340)	-
WMCA Green Grants – Eco Hub	-	8,999	(4,839)	4,160
Shared Prosperity Fund	-	90,369	-	90,369
Prevention & Communities – Mental Health	-	(1,000)	1,000	-
Prevention & Communities - ACES	-	1,000	(1,000)	-
	6,215,608	(102,092)	(215,456)	5,898,060
TOTAL FUNDS	14,000,978	589,040	-	14,590,018

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	1,802,519	(1,100,758)	701,761
Eco Hub	-	(10,629)	(10,629)
	<u>1,802,519</u>	<u>(1,111,387)</u>	<u>691,132</u>
Restricted funds			
Capital Fund	-	(192,587)	(192,587)
Eco Hub	-	(25,838)	(25,838)
Active Communities – Active Wellbeing Society	46,635	(46,060)	575
Birmingham City Council – Erdington NNS	403,888	(389,838)	14,050
Care For Carers – Erdington NNS Grant	3,304	(3,304)	-
Momentum Project – Domestic Abuse	8,000	(8,000)	-
Commonwealth Games Legacies	122,238	(122,238)	-
Birmingham City Council – Erdington Baths	23,684	(21,344)	2,340
WMCA Green Grants – Eco Hub	25,000	(16,001)	8,999
Social Enterprise Hub – Social Economy Cluster	16,108	(16,108)	-
Energy Redress	217,727	(217,727)	-
Shared Prosperity Fund	694,460	(604,091)	90,369
Local Energy Advice Demonstrator (LEAD/Brum Energy)	98,666	(98,666)	-
Prevention & Communities – Mental Health	15,700	(16,700)	(1,000)
Prevention & Communities - ACES	<u>10,000</u>	<u>(9,000)</u>	<u>1,000</u>
	<u>1,685,410</u>	<u>(1,787,502)</u>	<u>(102,092)</u>
TOTAL FUNDS	<u><u>3,487,929</u></u>	<u><u>(2,898,889)</u></u>	<u><u>589,040</u></u>

Major and Cyclical Repairs Fund

This fund relates to monies set aside to finance future planned maintenance of a revenue nature where it relates to major components in social rented housing including the cleaning of UPVC surfaces, clearing of rainwater goods, painting/treating external doors and fences and painting railings and gates etc.

This provision also provides for an amount covering planned major and cyclical repair costs for a period of 5 years from the balance sheet date.

Disability Adaptation Fund

This fund relates to monies set aside each year to provide for adaptation to be carried out in social rented dwellings to help tenants in need to be able to stay in their homes and achieve independent living.

Small Grants Fund

The fund was set up at the start of the re-development process and income was derived from advertising hoardings erected around development plots. The fund is being used to provide grants to fund projects for local groups.

Housing Development Fund

One of the main objectives of the charity is 'to provide social housing for the persons in necessitous circumstances upon terms appropriate to their means'. To ensure furtherance of this objective, Witton Lodge Community Association is committed to the development of further housing stock and has designated funds for part financing this ongoing development programme.

21. MOVEMENT IN FUNDS - continued**Fixed Asset Fund**

The Charity recognises that its tangible fixed assets are used operationally, and their disposal would adversely impact on its ability to deliver its aims. The fixed asset fund has been established to ensure that funds, both restricted and designated, exist within the charity at any point in time which equate to the net book value of the fixed assets of the charity (less any outstanding associated debt). The fund has been established as follows:

At 31 March 2025	£
Tangible Fixed Assets - net book value	14,100,600
Associated debt outstanding	(1,723,516)
Capital Fund	(5,198,829)
Eco Hub – net book value	(609,537)
	<hr/>
Fixed Asset Fund	6,568,718

Eco Hub

The National Lottery, Reaching Communities Buildings Grant - Funds land and buildings projects that help people and communities most in need.

Capital Fund

This fund relates to capital grants received which were used to purchase land and buildings. The depreciation on the grant funded element of land and buildings is expended through restricted funds to reduce the capital fund over the life of the assets.

Ignite Aspirations – European Social Fund

Supporting residents (29+) across North and East Birmingham into training, education and employment. Delivering wrap-around services including careers IAG, housing surgeries, benefits advice, wellbeing interventions and numeracy/literacy/digital skills etc to help overcome barriers and achieve their aspirations. Programme supports long-term unemployed, residents with disabilities including mental health issues, women, single parents, 50+ and BAME communities.

Active Communities – The Active Wellbeing Society

The Active Wellbeing Society Ltd (Active Communities) a charitable community benefit society has received lottery funding from Sport England to invest in selected grassroots projects that focus intensively on a specific local area. The core purpose of the investment is to deliver projects that make it easier for people in these areas to access sport and physical activity.

Birmingham City Council – Erdington NNS

The delivery of Neighbourhood Network Scheme supports the Council's priority of moving from a crisis response to prevention. Adult Social Care's Vision (2020) is to enable citizens to live independently within their own homes and communities.

Witton Lodge Community Association and Compass Support are working in partnership to support individuals, local organisations, and community groups to develop and deliver activities and services which boost the mental, physical and social wellbeing individuals. The project supports older adults (50+) and younger citizens with a long-term disability and learning difficulties (18-49) through funding, networking and capacity building in the Erdington Constituency.

Care For Carers – Erdington NNS Grant

Carers often feel the challenges of having very little support due to their roles, financial pressure and lack of time for themselves. The Erdington Neighbourhood Network Scheme provides funding to the Care for Carers Group which helps carers to feel more supported, increase their social participation and to maximise their income.

Momentum Project – Domestic Abuse

Part 4 of the Domestic Abuse Act 2021 places a new duty on local authorities to ensure that all victims of domestic abuse have access to the right support within safe accommodation when they need it. WLCA has been commissioned to provide Momentum; wrap-around support for survivors of domestic abuse including counselling, housing support, and financial support around benefits and debt in the Erdington constituency.

Commonwealth Games Legacies

The Commonwealth Games Legacies are funded from external ring-fenced grant funding to provide a Jobs and Skills Hub in deprived localities run by community boards and resident governance. This provision of end-to-end support to Birmingham residents who are Not in Employment, Education or Training (NEET) is geared to move them closer to or into the labour market, education or training. This Hub builds on Jobs Seekers Allowance support and connecting communities within Birmingham City.

Kickstart Scheme

Secretary of State for Work and Pensions (DWP) provided grant funding to create jobs for young people at risk of long-term unemployment. The grant helped to provide six months of paid placements for young people, including employability support to develop their work skills and to help them find future employment.

Birmingham City Council – Erdington Baths

Witton Lodge Community Association have secured funding from West Midlands Combined Authority to refurbish the former Erdington Baths as a Community and Enterprise Hub for the benefit of the local community and businesses.

The Hub will provide small-scale, affordable working and meeting space for local SMEs, individuals and residents groups, complemented by specialist advisors to support business start-ups. A range of well-being services and cultural activities for the local community will also be provided.

WMCA Green Grants – Eco Hub

Our project is based at Witton Lakes Park, Wyrley Birch area of the Stockland Green ward in Birmingham. Witton Lakes Park consists of two lakes, woodlands, open grassland and wild-flower meadows. Many of the households in Wyrley Birch are classified as hard pressed with high levels of deprivation. The Eco Hub Facility is surrounded by underused space which we wish to develop through this funding which will focus on:

1. Unused / underused areas of development
2. Promotion of biodiversity in the neighborhood
3. Improved accessibility

Social Enterprise Hub – Social Economy Cluster

The project supports social enterprises and social entrepreneurs in North Birmingham (Erdington, Perry Barr and Sutton Coldfield) and produce an 'Action for Growth' plan that describes the actions needed to create a thriving local social economy.

Local Energy Advice Demonstrator Project (LEAD/BRUM)

The Local Energy Advice Demonstrator Project will provide energy advice and guidance to households within North/West Birmingham. The project will form a part of a 'test and learn' approach to explore the effectiveness of different methods of in-person advice and better understand the advice requirements of different consumer groups.

Shared Prosperity Fund

The Shared Prosperity Fund is a government grant, administered through West Midlands Combined Authority and Birmingham City Council. As an anchor organisation in North Birmingham, Witton Lodge Community Association was given the grant to build community capacity, develop local infrastructure and engage the community.

Energy Savings Trust – Energy Redress

The Redress Scheme provides funding to charities in England, Scotland and Wales who support energy consumers in vulnerable situations. Voluntary payments received from energy companies following enforcement or compliance activity by Ofgem, are distributed to charities to redress the harm caused to energy consumers. This grant was awarded to provide 'cost of living support' in North Birmingham.

Prevention & Communities Mental Health

The project is funded through Birmingham City Council via the Prevention and Communities funding. The Birmingham Community Action Network (B:CAN) will deliver a welfare benefit income maximisation service to 1,200 people per year over the age of 18 years in Birmingham. The project Birmingham will oversee this grant on behalf of B:CAN partnership.

Prevention & Communities Active Communities & Environmental Spaces (ACES)

Active Communities and Environmental Spaces (ACES) project will connect and support at least 200 residents through community-based services / activities that meet practical, social and emotional needs of residents and affect their health and well-being. It includes connecting people to statutory, voluntary and public services in the most deprived areas of the Erdington Constituency especially wards like Kingstanding, Stockland Green, Erdington and surrounding areas.

Improving Access to Learning Disabilities Health Checks

The Birmingham and Solihull Integrated Care System has funded the Improving Access to Learning Disabilities Health Checks Project with an aim to carry out a number of engagement events within the learning disabilities community settings, with patients, citizens, families and carers to understand any barriers to accessing the annual health checks for patients 14+ years, with an aim to overcome these barriers to ensure greater uptake of the health checks within primary care.

Ladders of Opportunity Fund

Bursaries of up to £1,000 were made available to young people 16-25yrs living in the Erdington Constituency with a total household income of up to £25,000. The funds were used to support education or career development.

Active Travel Community Grants Fund

The Cycling for Everyone Grants are available to community and voluntary groups, charities and not for profit organisations or a combination of these working in partnership to support walking and cycling activities.

Community-Led Environmental Action Network Fund (C.L.E.A.N)

Further flourishes our Eco Hub into a multi-purpose facility for the community by bringing people together to increase wellbeing, connect communities, and provide awareness around sustainability and the environment.

Moseley Trust Enterprise Support Fund

The programme will support up to 15 people who arrived from Ukraine through the Homes for Ukraine scheme who are interested in establishing their own business and setting up as self-employed in the UK. The project aims to create the environment which allows individuals from the Ukrainian community to strive to achieve economic sustainability through self-employment initiatives that build an entrepreneurial pathway.

Fairer Futures Fund

The fund is to support improved health and care outcomes for our city's most vulnerable citizens. This will be achieved by the formation of Locality Partnerships. The second phase of which is the development of a business plan that delivers an approach to achieving the outcomes of the FFF locality partnership fund that is coproduced with the citizens and the sector.

Inclusive Communities Strategy Fund

The Inclusive Communities Approach of the West Midlands Combined Authority (WMCA) is aimed at significantly improving the quality of life for all residents in the region, ensuring everyone can contribute to and benefit from the economic and social opportunities available.

General Fund

The Trustees have set a policy to hold in general funds an amount which will cover 6 months expenditure. Such time period is considered reasonable to enable the trustees to address any unforeseen issues which might arise without damaging the ability of the charity to continue to deliver its principal objectives. The amount carried forward at 31 March 2025 is based on 6 months budgeted costs for 2025-26.

22. EMPLOYEE BENEFIT OBLIGATIONS

The group contributes to a defined contribution pension scheme on behalf of its employees. The assets of the fund are held separately from those of the group in an independently administered fund. The pension costs charged represents the contributions payable by the group to the fund and amounted to £50,531 (2024: £38,097). Contributions totalling £nil (2024: £6,521) were payable to the fund at the balance sheet date and are included in creditors.

23. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Board members include trustees nominated by Birmingham City Council. Although the Association is independent of the City Council, the two organisations work closely with each other for the benefit of the designated area.

Some Board Members hold tenancy agreements with the Association on normal terms and cannot use their position to their advantage. The total of rent charged to the Tenant Board members was £7,316 (2024: £6,785). There are no arrears on those tenancies at the year-end (2024: £nil).