

Charity registration number 1055640 (England and Wales)

Company registration number 03160299

TP RILEY COMMUNITY ASSOCIATION LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

TP RILEY COMMUNITY ASSOCIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs L Emery	
	Mrs B A Mulqueen	
	M S Taylor	
	Mr I S Yardley	
	S Palfreyman	(Appointed 17 June 2025)
	J Langley	(Appointed 3 December 2024)
	S E Haynes	(Appointed 17 June 2025)
Secretary	Mrs E C Boycott	
Charity number	1055640	
Company number	03160299	
Registered office	Stan Ball Centre Abbotts Street	
	Bloxwich	
	Walsall	
	West Midlands	
	WS3 3AZ	
Auditor	BK Plus Audit Limited	
	Azzurri House	
	Walsall Road	
	Aldridge	
	Walsall	
	WS9 0RB	

TP RILEY COMMUNITY ASSOCIATION LIMITED

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TP RILEY COMMUNITY ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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

Bloxwich Community Partnership (BCP) is a Charitable Company Limited by Guarantee, operating from two centres in the Bloxwich area, located in the north of Walsall Metropolitan Borough. The charity serves the entire community—across all ages, abilities, and needs—by providing a wide range of services including social activities, care and support, recreational programmes, and learning opportunities.

Established with the aim of promoting the well-being of Bloxwich and its surrounding neighbourhoods, BCP is committed to inclusivity, working without discrimination based on sex, race, political affiliation, or religious belief. The organisation collaborates with both statutory and voluntary partners to advance education and provide facilities that support social welfare, recreation, and leisure, with the overarching goal of enhancing the quality of life for local residents.

With over 45 years of service to the communities of Bloxwich and Blakenall, BCP has built its success on a foundation of adaptability and innovation—continually evolving its services to meet the changing needs of the local population.

The 2024–2025 financial year has been another period of growth and development, reflecting the charity's ongoing commitment to excellence and community impact.

Our Vision, Mission and Values continue to be the focus of our work and the needs of the community at the forefront of our work.

Our Vision - 'Bloxwich Community Partnership - Our Charity for Your Community'

Our Mission - 'To bring local people together, to support people of all ages to engage in learning, leisure and social activity and to encourage healthy lifestyles and well being'.

Our Values - Our values are the guiding principles for how we deliver our services to local people:

- Pride in our charity
- Pride in our community
- Pride in our users
- Pride in our staff
- Pride in our services

Bloxwich Community Partnership (BCP) is governed by a Board of Trustees/Directors, appointed annually at the Autumn Annual General Meeting. Board nominations are open to residents and professionals within the area of benefit, as well as users of the charity's facilities. The current Board comprises of seven members, each bringing valuable skills and experience to support the charity's Vision, Mission, and Values. Trustees are actively encouraged to contribute to the strategic direction and operational success of the organisation.

TP RILEY COMMUNITY ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The charity is led by the Chief Executive, who works in close collaboration with the Finance Manager to oversee operations and drive organisational growth. BCP also employs a dedicated team of administrative, supervisory, and project staff to ensure the effective delivery of services and the smooth running of its centres and initiatives.

The administrative headquarters of BCP is located at the Stan Ball Centre on Abbotts Street, Bloxwich. In addition to housing the charity's central operations, the Stan Ball Centre provides a wide array of social, educational, and support services for adults. It is particularly recognised for its high-quality day care provision for adults with learning disabilities and older individuals with social care needs, including those living with dementia.

The Blakenall Centre has undergone significant changes during the reporting year, including the closure of selected services to facilitate a planned refurbishment. The centre's primary focus remains on supporting children, young people, and families through the delivery of alternative education programmes, youth projects, and youth club activities.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

This year marked another period of success for the charity, with a modest increase in income compared to the previous financial year. Cash reserves remain robust, enabling the Board to allocate a portion of these funds toward the redevelopment of the Blakenall site, enhancing facilities and services for children, young people, and families.

The charity continues to demonstrate resilience and growth, maintaining its commitment to delivering high-quality, relevant services and support to the community.

Stan Ball

Throughout the 2024–2025 reporting year, the Stan Ball Centre has continued to expand its programme of activities while maintaining consistently high levels of engagement across all service areas.

Adult Day Care Services

Day care attendance has remained stable, with a steady stream of referrals across both service provisions. The centre currently averages approximately 235 visits per week. A diverse and stimulating programme is offered to enhance life skills and promote independence among attendees. Activities include:

- Healthy meal preparation
- Arts and crafts
- Physical exercise
- Quizzes and games
- Gardening
- Community outings
- Guest singers and shows

Nutritional support is also provided, with snacks and beverages available throughout the day, and a hot meal with dessert included in the overall fee. Transport services are available via Walsall Community Transport and can be incorporated into individual care packages.

TP RILEY COMMUNITY ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Social and Recreational Programmes

For independent adults, daily coffee mornings continue to be well attended, offering a welcoming environment for social interaction and friendship. Afternoon sessions have included:

- Well-being café
- Craft and art clubs
- Computer club
- Quiz afternoons
- Physical activity classes such as Tai Chi, seated exercise, and yoga

In addition, occasional day trips are organised throughout the year to further promote community engagement and enrichment.

Befriending & Social Prescribing Services

To support individuals who are housebound or unable to attend the centre, BCP continues to offer a telephone befriending service. In March 2025, a new face-to-face befriending initiative was launched, funded by the Big Lottery. This service enables staff to visit vulnerable, lonely, and isolated residents in their homes, fostering connection and improving emotional wellbeing. Referrals are coordinated through the Making Connections Walsall programme.

The Making Connections Walsall programme is a community-based social prescribing initiative that supports isolated residents in the North of the Borough by helping them access social activities, befriending services, and build meaningful social networks. This empowers individuals to take greater responsibility for their own health and wellbeing.

Complementing this work, BCP delivers the Walsall Connected offer from its centre, helping residents get online and access essential digital services. The Home Hub programme further supports individuals in learning to use a variety of digital devices, promoting independent living at home.

Community Pantry

In response to a boroughwide initiative within Walsall Council, BCP has introduced a Community Pantry to provide affordable food items for residents across the area. This initiative offers an alternative to traditional food bank services, with an annual membership fee of just £2.00, helping to reduce food insecurity and promote dignity in access to essential goods.

Palace Play Shop Eat

Palace Play Shop Eat has closed its doors to shop and play during the year to prepare for the refurbishment. The refurbishment has been delayed, the new proposals are the refurbishment will start in the Autum of 2025. Activities for children, young people and families has continued.

Youth, Education, and Family Services

Working with children and young people remains a core priority for BCP. Through a combination of alternative education, youth engagement, wellbeing initiatives, and family support, the charity continues to deliver impactful services that promote personal development, resilience, and community safety.

TP RILEY COMMUNITY ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Alternative Education Provision

BCP's Alternative Education programme provides a nurturing and supportive environment for young people who are at risk of exclusion or disengagement from mainstream education. The 2024–2025 cohort successfully achieved Level 2 qualifications in Personal Social Development, equivalent to GCSE Grade 4. Those who attended during both Year 10 and Year 11 also gained Level 2 Food Hygiene certification and demonstrated notable growth in confidence and personal accountability.

Progression outcomes for the 2023–2024 cohort were strong, with learners moving on to military college, Walsall College (childcare studies), and employment. The current Year 11 cohort has secured placements at Rodbaston College, Walsall College, apprenticeships, and training providers. All have enrolled in the POP Wellbeing programme, which offers continued support during the transition from school to further education or employment.

BCP has partnered with New Leaf to pilot online English and Maths sessions, providing access to laptops and quiet spaces for learners. This initiative has been praised as a model of effective joint working to support educational attainment.

In 2024–2025, the local authority-managed PRU transitioned to academy status under the Mercian Trust. A Service Level Agreement is now in place with The Ladder School, which receives all excluded Key Stage 4 students in Walsall. BCP supported three students from this referral pathway last academic year.

Additionally, BCP has established links with WorkNLearn, an educational placement service supporting students at risk of exclusion. Meetings are scheduled for Autumn 2025 to strengthen partnerships with local schools and offer early intervention through BCP's nurturing provision. While these changes may initially impact income due to a shift from block bookings to per-placement funding, the charity remains committed to supporting young people in mainstream education.

POP Youth Programme

The POP Youth programme continues to thrive, with over 500 children and young people registered and more than 4,000 session visits recorded. The programme has contributed to a reduction in anti-social behaviour (ASB) in the Blakenall area, with residents reporting safer and quieter streets.

Safety remains a priority: all attendees are security-wanded upon entry, with no refusals to date. A code of conduct and strike system reinforces accountability and positive behaviour. Activities include arts and crafts, sports, and educational sessions delivered by external agencies such as WiSH and CGL, focusing on sexual health and substance misuse.

Family sessions held every Saturday have been well received, with families supported to access free swimming lessons at Bloxwich Leisure Centre through a successful funding bid to Active Black Country. The success of POP Youth has gained media attention, including an invitation for staff to appear on BBC Radio 4 to share best practices in youth engagement.

POP Wellbeing Programme

Following a successful tender, the POP Wellbeing programme has secured funding from Public Health for a further three years (August 2025–July 2028). The previous contract supported nearly 600 young people aged 15–25. The new programme will be delivered by two full-time staff, including the existing coordinator.

TP RILEY COMMUNITY ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Key features include:

- POP-UPS: Wellness and intervention sessions delivered across multiple venues throughout the borough
- POP-OUTS: Physical activity sessions such as wellbeing walks in the Arboretum and sports like football and rounders in local parks.

Activities will be promoted via monthly timetables and a strong social media presence. The POP brand has now been trademarked, and will be incorporated into the naming of the refurbished Palace Play Shop Eat site.

Holiday Activities and Food Programme (HAF)

BCP continues to deliver activities under the government-funded HAF scheme, supporting children eligible for free school meals. In 2025, the charity successfully delivered Easter and Summer sessions.

Responding to low uptake among teenagers, the Easter programme targeted 12–16 year olds, offering cooking, baking, and bowling trips to promote independent living skills.

Love Blakenall – Stronger Together

In collaboration with the Safer Walsall Partnership Board, BCP was commissioned to engage the Blakenall community and raise the area's profile. The initiative focused on empowering residents, particularly young people, to foster pride and collective action. Residents, businesses, and organisations were invited to support the vision and contribute to positive change.

Following the campaign's success, the Love Blakenall Community Hub concept was created. The hub will serve as a central space for collaboration, service delivery, and community-led initiatives.

Strategic Partnerships and Community Development Initiatives

BCP continues to play a pivotal role in delivering and supporting strategic initiatives across the Borough, working collaboratively with public sector partners and fellow voluntary organisations to enhance service accessibility, community wellbeing, and sector resilience.

Walsall Connected

Walsall Connected is a co-produced initiative between BCP and Walsall Council, designed to improve community access to online council services. Delivered through community centres and libraries across the Borough, the programme ensures residents can engage with essential digital services in familiar and supportive environments.

As the lead voluntary sector provider, BCP supports partner organisations by equipping them with the skills and knowledge required to deliver the service effectively within their own communities. This collaborative approach broadens the reach of digital services and ensures that each locality receives a tailored offer aligned with its specific needs.

Thrive – 'Let's Chat' Mobile Wellbeing Project

'Let's Chat' is a tri-sector partnership involving BCP, Manor Farm Community Association, and Walsall Community Transport. Funded by Public Health under the Thrive programme, this initiative deploys a mobile unit into neighbourhoods across the Borough to provide accessible wellbeing information and support.

By bringing services directly into the heart of communities, the project reduces barriers to engagement and promotes early intervention in health and wellbeing, particularly among residents who may be isolated or underserved by traditional service models.

Resilient Communities – North Walsall Lead

As the designated Resilient Communities Lead for North Walsall, BCP is actively engaged in supporting the development of grassroots voluntary sector groups and organisations within the region. This role complements similar leads operating in the South, East, and West of Walsall.

Through mentoring, capacity-building, and knowledge-sharing, BCP provides guidance on project delivery, bid writing, funding strategies, and organisational and financial management. This work strengthens the local voluntary sector, fosters sustainability, and contributes to improved outcomes for communities across North Walsall.

TP RILEY COMMUNITY ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The charity has operated successfully during the year in the furtherance of its principal activities and a summary of those activities is set out in the Statement of Financial Activities on page 4.

There was a net increase in funds of £353,437 (2024 - £172,607).

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Major risks

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Risk Management

Bloxwich Community Partnership recognises the critical importance of strategic risk management in ensuring the long-term sustainability and effectiveness of the organisation. The charity's future success is closely tied to its ability to consistently deliver high-quality services that meet community needs, thereby maintaining and attracting diverse funding streams.

To mitigate financial risk, the organisation continues to diversify its service portfolio and funding sources. Income is generated through a combination of grant funding, charitable donations, and revenue from directly delivered services. Where external funding is limited or unavailable, internally generated income is strategically reinvested to sustain service delivery and enhance facilities across our centres.

In addition to financial resilience, the charity places strong emphasis on the value and contribution of its staff, trustees, and volunteers. Their expertise, commitment, and active involvement are essential to the day-to-day operations and overall governance of the organisation. BCP remains committed to fostering a culture of accountability, continuous improvement, and proactive risk awareness across all levels of the charity.

TP RILEY COMMUNITY ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

BCP continues to invest in infrastructure and collaborative initiatives that strengthen service delivery and enhance community impact. Two major developments in Blakenall are set to transform the charity's operational footprint and expand its reach.

Refurbishment of Palace Play Shop Eat

The refurbishment of the Palace Play Shop Eat facility in Blakenall is scheduled to commence in Autumn 2025, with funding successfully secured for the project. As the building is owned by Walsall Council, the refurbishment will be managed by the Council in partnership with BCP.

To facilitate the redevelopment, BCP will temporarily vacate the site and relocate services to alternative premises for the duration of the build. Core programmes—including POP Youth, Education, and Wellbeing services—will continue uninterrupted at the temporary location.

The refurbished centre will be designed to expand and enhance the charity's youth and family offer. Planned features include:

- A senior youth area
- A junior youth area
- A dedicated children's play centre

The renewed focus of the facility will be on delivering high-quality services for children, young people, and families, creating a vibrant and inclusive community hub.

Development of Love Blakenall Community Hub at Blakenall Village Centre

In Spring 2025, BCP and New Horizons Community Enterprise formalised plans to develop a new Community Hub within the Blakenall Village Centre. New Horizons, the building's owner, will fund the refurbishment of a previously unused library space, with the new hub expected to open in Summer 2025.

The Community Hub will offer a range of services and facilities, including:

- Relocation of the Charity Shop from Palace Play Shop Eat
- A second Community Pantry to support local food access
- Conference and meeting rooms for community and professional use
- Flexible space for events and group activities

This initiative reflects a deepening partnership between BCP and New Horizons Community Enterprise. As the organisations move into the 2025–2026 period, closer collaboration between their Boards will continue, laying the groundwork for a potential merger of operations and management within the next two years.

Structure, governance and management

The charity is a company limited by guarantee and gained charitable status on 1 June 1996. The company's governing documents are the Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs L Emery

Mrs B A Mulqueen

M S Taylor

Mr I S Yardley

S Palfreyman

J Langley

S E Haynes

(Appointed 17 June 2025)

(Appointed 3 December 2024)

(Appointed 17 June 2025)

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

TP RILEY COMMUNITY ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Auditor

In accordance with the company's articles, a resolution proposing that BK Plus Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.

Mrs E C Boycott
Secretary

Mrs L Emery
Trustee

17 September 2025

TP RILEY COMMUNITY ASSOCIATION LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of TP Riley Community Association Limited for the purpose of company law, are responsible for preparing the Trustees' Report 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TP RILEY COMMUNITY ASSOCIATION LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF TP RILEY COMMUNITY ASSOCIATION LIMITED

Opinion

We have audited the financial statements of TP Riley Community Association Limited (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 charity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

TP RILEY COMMUNITY ASSOCIATION LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF TP RILEY COMMUNITY ASSOCIATION LIMITED

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

From the preliminary stage of the audit, we ensure our understanding of the entity is up to date. This includes, but is not limited to, current knowledge of their activities, the business and control environments, and their compliance with the applicable legal and regulatory frameworks. This information supports our risk identification and the subsequent design of audit procedures to mitigate those risks; ensuring that the audit evidence obtained is sufficient and appropriate to support our opinion.

In response to the risks identified, specific to this entity, we designed procedures which included, but were not limited to:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Reviewing minutes of meetings of those charged with governance, if available;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale for significant transactions outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

TP RILEY COMMUNITY ASSOCIATION LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF TP RILEY COMMUNITY ASSOCIATION LIMITED

Keval Dattani ACA (Senior Statutory Auditor)

For and on behalf of bk plus Audit Limited, Statutory Auditor

Chartered Certified Accountants

Azzurri House

Walsall Road

Aldridge

Walsall

WS9 0RB

19 September 2025

bk plus Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

TP RILEY COMMUNITY ASSOCIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Charitable activities	3	1,758,538	195,483	1,954,021	1,526,616	160,416	1,687,032
Investments	4	22,818	-	22,818	11,245	-	11,245
Total income		<u>1,781,356</u>	<u>195,483</u>	<u>1,976,839</u>	<u>1,537,861</u>	<u>160,416</u>	<u>1,698,277</u>
Expenditure on:							
Raising funds	5	4,051	-	4,051	4,914	-	4,914
Charitable activities	6	1,448,740	172,186	1,620,926	1,411,087	109,669	1,520,756
Other expenditure	9	125	-	125	-	-	-
Total expenditure		<u>1,452,916</u>	<u>172,186</u>	<u>1,625,102</u>	<u>1,416,001</u>	<u>109,669</u>	<u>1,525,670</u>
Net income and movement in funds		328,440	23,297	351,737	121,860	50,747	172,607
Reconciliation of funds:							
Fund balances at 1 April 2024		888,490	650,747	1,539,237	766,630	600,000	1,366,630
Fund balances at 31 March 2025		<u>1,216,930</u>	<u>674,044</u>	<u>1,890,974</u>	<u>888,490</u>	<u>650,747</u>	<u>1,539,237</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

TP RILEY COMMUNITY ASSOCIATION LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

		2025	2024
	Notes	£	£
Fixed assets			
Tangible assets	11	629,231	633,777
Current assets			
Stocks	12	-	1,700
Debtors	13	107,924	195,710
Cash at bank and in hand		1,652,119	1,211,367
		1,760,043	1,408,777
Creditors: amounts falling due within one year	14	(498,300)	(503,317)
Net current assets		1,261,743	905,460
Total assets less current liabilities		1,890,974	1,539,237
The funds of the charity			
Restricted income funds	16	674,044	650,747
Unrestricted funds	17	1,216,930	888,490
		1,890,974	1,539,237

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 17 September 2025

Mrs L Emery
Trustee

Company registration number 03160299 (England and Wales)

TP RILEY COMMUNITY ASSOCIATION LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	21		422,413		433,987
Investing activities					
Purchase of tangible fixed assets		(6,479)		(11,401)	
Proceeds from disposal of tangible fixed assets		2,000		-	
Investment income received		22,818		11,245	
Net cash generated from/(used in) investing activities			18,339		(156)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			440,752		433,831
Cash and cash equivalents at beginning of year			1,211,367		777,536
Cash and cash equivalents at end of year			1,652,119		1,211,367

TP RILEY COMMUNITY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

TP Riley Community Association Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Stan Ball Centre Abbotts Street, Bloxwich, Walsall, West Midlands, WS3 3AZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

TP RILEY COMMUNITY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 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 of 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 are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at headquarters.

Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Fixtures and fittings	20% reducing balance
Computers	20% straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

TP RILEY COMMUNITY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

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.

2 Critical accounting estimates and judgements

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.

TP RILEY COMMUNITY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Charitable activities

	2025 £	2024 £
Government and public bodies	1,038,605	857,315
Activities for generating funds	23,714	34,003
Other charitable activities	891,702	795,714
	<u>1,954,021</u>	<u>1,687,032</u>
Analysis by fund		
Unrestricted funds	1,758,538	1,526,616
Restricted funds	195,483	160,416
	<u>1,954,021</u>	<u>1,687,032</u>

4 Investments

	2025 £	2024 £
Interest receivable	<u>22,818</u>	<u>11,245</u>

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Advertising	2,716	20
Other fundraising costs	1,335	4,894
	<u>4,051</u>	<u>4,914</u>

TP RILEY COMMUNITY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	2025 £	2024 £
Staff costs	915,734	845,786
Depreciation and impairment	8,899	9,655
Premises costs	123,491	114,177
Management and administrative expenses	65,201	100,504
Catering and refreshments	40,542	40,193
Day care transport and other costs	152,886	158,724
Youth projects	9,727	52,183
Co-op Dance Group Funding expenditure	-	560
Big Lottery	9,536	4,967
New Horizons Community expenditure	-	1,042
Digital Divide	598	-
Awards for all	20,186	-
Feeding our Futures	20,000	-
Palace Play, trips and entertainment	1,516	681
Heritage Spark	-	479
Community Shop expenditure	71,943	-
Local Council/Public Health	168,279	182,540
	<u>1,608,538</u>	<u>1,511,491</u>
Support and governance costs	12,388	9,265
	<u>1,620,926</u>	<u>1,520,756</u>
Analysis by fund		
Unrestricted funds	1,448,740	1,411,087
Restricted funds	172,186	109,669
	<u>1,620,926</u>	<u>1,520,756</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

TP RILEY COMMUNITY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Directors	6	5
Salaried employees	38	30
Total	44	41

Employment costs

	2025 £	2024 £
Wages and salaries	915,734	845,786

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£70,001 - £80,000	1	-

Remuneration of key management personnel

There were no directors or trustees who received any remuneration or benefits from the charity throughout the period.

9 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	125	-

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

TP RILEY COMMUNITY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost or valuation					
At 1 April 2024	600,000	140,955	112,197	10,000	863,152
Additions	-	5,840	639	-	6,479
Disposals	-	-	-	(10,000)	(10,000)
At 31 March 2025	600,000	146,795	112,836	-	859,631
Depreciation and impairment					
At 1 April 2024	-	115,002	106,499	7,875	229,376
Depreciation charged in the year	-	6,357	2,542	-	8,899
Eliminated in respect of disposals	-	-	-	(7,875)	(7,875)
At 31 March 2025	-	121,359	109,041	-	230,400
Carrying amount					
At 31 March 2025	600,000	25,436	3,795	-	629,231
At 31 March 2024	600,000	25,954	5,698	2,125	633,777

Freehold property with a carrying amount of £600,000 was revalued in July 2023 by Fraser Wood (Midlands) Limited, independent valuers not connected with the charity, on the basis of market value as at 31 March 2023. The valuation was based on recent market transactions on arm's length terms for similar properties. This valuation is considered to be still relevant as at 31 March 2025.

12 Stocks

	2025	2024
	£	£
Raw materials and consumables	-	1,700

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	68,622	166,494
Other debtors	13,068	7,891
Prepayments and accrued income	26,234	21,325
	107,924	195,710

TP RILEY COMMUNITY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	15	74,168	68,526
Trade creditors		52,485	65,530
Other creditors		266,803	267,614
Accruals		104,844	101,647
		<u>498,300</u>	<u>503,317</u>

Included in other creditors is £237,295 which is owed to New Horizons Community Enterprise, a related party.

15 Deferred income

	2025 £	2024 £
Arising from funding received in advance	<u>74,168</u>	<u>68,526</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>74,168</u>	<u>68,526</u>
Movements in the year:		
Deferred income at 1 April 2024	68,526	62,939
Resources deferred in the year	<u>5,642</u>	<u>5,587</u>
Deferred income at 31 March 2025	<u>74,168</u>	<u>68,526</u>

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
£	£	£	£
<u>650,747</u>	<u>195,483</u>	<u>(172,186)</u>	<u>674,044</u>

TP RILEY COMMUNITY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
	600,000	160,416	(109,669)	650,747

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	888,490	1,781,356	(1,452,916)	1,216,930

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	766,630	1,537,861	(1,416,001)	888,490

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 March 2025:			
Tangible assets	29,231	600,000	629,231
Current assets/(liabilities)	1,187,699	74,044	1,261,743
	1,216,930	674,044	1,890,974

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 31 March 2024:			
Tangible assets	33,777	600,000	633,777
Current assets/(liabilities)	854,713	50,747	905,460
	888,490	650,747	1,539,237

TP RILEY COMMUNITY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	3,085	2,048
Between two and five years	2,629	2,561
	<u>5,714</u>	<u>4,609</u>

During the year the charity incurred £2,490 (2024 £2,048) on equipment leasing.

20 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Included in other creditors due within one year is £237,295 which is owed by the charity to New Horizons Community Enterprise (NHCE).

The secretary of the charity, Mrs Eleanor Boycott, also works for NHCE.

21 Cash generated from operations

	2025 £	2024 £
Surplus for the year	351,737	172,607
Adjustments for:		
Investment income recognised in statement of financial activities	(22,818)	(11,245)
Loss on disposal of tangible fixed assets	125	-
Depreciation and impairment of tangible fixed assets	8,899	9,655
Movements in working capital:		
Decrease in stocks	1,700	-
Decrease/(increase) in debtors	87,787	(72,876)
(Decrease)/increase in creditors	(10,659)	330,259
Increase in deferred income	5,642	5,587
Cash generated from operations	<u>422,413</u>	<u>433,987</u>

22 Analysis of changes in net funds

The charity had no material debt during the year.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.