



Accountancy Solutions

The Wentworth Village Community Association

Financial statements for the
year ended 30 April 2025

Charity number: 1075647

Registered England and Wales

Call: 07926 450 250

Email: info@hslaccountancysolutions.co.uk

www.hslaccountancysolutions.co.uk

The Wentworth Village Community Association
Contents of the financial statements
for the period ended 30 April 2025

	Page
Administrative Details	1
Trustees Report	2 - 5
Independent Examiners Report	6
Statement of Financial Activities	7
Balance sheet	8
Notes to the accounts	9 - 12

The Wentworth Village Community Association
Administrative details
for the period ended 30 April 2025

Registered Charity number

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1075647

Trustees and Management Committee

Susan Mastrototaro
Vini Mastrototaro
Pauline Bintcliffe
Susan Clayton
Sarah Jenkinson
Mathew Jenkinson

All the trustees are also members of the charity

Administrative address

Mechanics Institute
Friars Croft
Wentworth
S62 7TL

Bankers

Virgin Money
1 Frederick Street
Rotherham
S60 1QP

Independent Examiner

Heera Singh FMAAT
HSL Accountancy Solutions Ltd
Enterprise House
4-6 Thorne Road
Doncaster
DN1 2HS

The Wentworth Village Community Association
The trustees present their annual report
for the period ended 30 April 2025

Trustees appointment

The following persons served as Trustees during the year ended 30 April 2025. The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

At the Annual General Meeting all trustees retire as trustees, but are eligible for reappointment.

The purposes of the charity as set out in its governing document.

To promote the benefit of the inhabitants of Wentworth and the neighbourhood together defined and known as Wentworth, Street, Nether Haugh, Hooper and Lea Brook (hereinafter called "the Area of Benefit") without distinction of sex, sexual orientation, race or political, religious or other opinions; by associating together the said inhabitants and the local authorities, voluntary and other organisations, in a common effort to advance education and provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

To establish or secure the establishment of a community centre (hereinafter called "the centre") and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of those objects.

To promote such other charitable purposes as may from time to time be determined.

The Association shall be non-party in politics and non-sectarian in religion.

The main activities undertaken in relation to those purposes during the year

The objectives of the charity are to promote the benefit of the inhabitants of Wentworth and its neighbourhood, and to secure the ongoing maintenance of its community centre.

The main activities undertaken during the year to further the charity's purpose for the public benefit

The benefit to the public is the provision of a facility for the use of, without discrimination on political, religious or other grounds. The facility can be used for meetings, lectures, classes and events. The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

This last year's events, which I believe, are worth mentioning as a lot of work goes into preparing, promoting, organising, facilitating, cleaning and clearing away, thank you to all volunteers that support with these tasks.

Thank you to our cleaners who are flexible with the times they clean helping to ensure the building is kept up to a good standards for all hirers these events help us to raise money for the upkeep of the building and enable us to meet our financial commitments.

In addition, we are often supported with help in kind, which is very generous of our supporters.

Our finances are in good order the previous year's accounts documented are 2023 to 2024 which outlined our overall incomings and outgoings which were income £20,016 outgoings £19,870 which is evidence that we do have to raise funds to ensure we aim to have at least a year's financial reserves in place, in case of any unexpected incidents such as a pandemic etc. Also fund raising enables us to make improvements, maintain and clean the building, pay for due diligence etc.

A massive thank you to everyone who has helped, and attended meetings etc in aid of the Wentworth Village Community Association your support, guidance, and understanding it is very much appreciated. Thank you to our new Trustees Pauline, Matt and Sarah.

The main achievements and performance of the charity during the year.

Thank you to everyone who has donated funding to support the work that we do and make the improvements required.

Thank you to the dedicated members of the village, who continually support what we do by attending our events with their family and friends and often provide raffle prizes.

Trustees Responsibilities outlined in the Charity Commissions Guidelines

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

How we meet these responsibilities

The current practices to safeguard the charities assets are monthly calendar finance audits completed by the chair and treasurer. Documents available on request

The secretary completes quarterly audits on the Pop in and Craft Group sessions that receive cash as income. Documents available on request.

A pricing policy as now been produced and will be added to the constitution.

A finance reserve policy has also been produced and will be added to the constitution.

98% of all hall hirers now pay by bank transfer, reducing the need for cash handling; prompt payments into the bank allow for reasonable accuracy our current financial at any given time.

Unfortunately, our accounts 1st May 2024 to 30th April 2025 have not been submitted to our accountant Heera Singh in a reasonable timeframe for him to complete our year-end accounts this is due to our treasurers having health issues and caring commitments.

I have been advised to go ahead with our AGM, which should take place within 9 months after the 30th April 2024, as we would normally do.

The Resolution signed by Member confirming the accounts has been laid and authority was given for the necessary signatures to be appended to the accounts, and that it was resolved to approve HSL accountancy as our accountant and examiner for this financial year.

Future Planning

- To upgrade the heating system
- To continue to manage the hall hires.
- To have a yearly community free event, to explore the options what is possible to deliver, and the budgets required.
- To aim to work together with other groups in the community in a positive manner.
- To encourage more joint working.
- To ensure the MI is maintained to a good standard.
- To gain more Committee Members and Trustees from our community, and explore ways how we can achieve this.
- To review our constitution to change parts that are no longer relevant e.g. old legislation, banking options, and other parts that appear complicated and require some clarity in there meaning.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees

There is no formal method to recruit new Trustees this tends to be by word of mouth from existing trustees or people volunteering.

Reserves policies

The reserves of the charity are all unrestricted reserves. The charity does not have a policy for keeping reserves as the amount we make and pay out fluctuates throughout the year. The charity's assets are adequate to fulfil its obligations.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Risks and uncertainties facing the charity

The Management Committee has assessed the major risks to which the charity is exposed to, in particular related to the operation and finances of the charity, and is satisfied that systems are in place to mitigate our exposure to the major risks.

The Wentworth Village Community Association
The trustees present their annual report
for the period ended 30 April 2025

Statement of trustees' responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year. The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

The trustees declare that they have approved the above report. Signed on behalf of the trustees

Signed *Susan Mastrorotaro*

Name and position *Susan Mastrorotaro Chairperson*

Date *13th November 2025*

**Independent examiners report to the trustees of
The Wentworth Village Community Association
for the period ended 30 April 2025**

I report on the accounts of the charity for the year ended 30 April 2025, which are set out on pages 7 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr Heera Singh FMAAT
HSL Accountancy Solutions Ltd
Enterprise House
4-6 Thorne Road
Doncaster
DN1 2HS

Date: 14/11/2025

The Wentworth Village Community Association
Statement of Financial Activities
for the period ended 30 April 2025

		Unrestricted funds	Restricted fund	Total 2025	Total 2024
	Notes	£	£	£	£
Income from:					
Grants and donations	2	10	3,310	3,320	2,300
Charitable activities	3	14,527	0	14,527	9,141
Other generated income		6,009	0	6,009	7,718
Investments		4,781	0	4,781	857.43
Total		25,328	3,310	28,638	20,016
Expenditure on:					
Raising funds		2,038	134	2,173	4,663
Charitable activities	4	13,502	3,719	17,221	15,207
Total		15,540	3,853	19,393	19,870
Net income/(expenditure)		9,788	-543	9,245	147
Transfers between funds	12	0	0	0	0
Net movement in funds after transfers		9,788	-543	9,245	147
Total funds brought forward at 1st May 2024		11,833	5,908	17,741	17,595
Total funds carried forward 30th April 2025		21,621	5,365	26,986	17,741

The above statement includes all gains and losses recognised during the year. All activities are regarded as continuing.

The accounting policies and notes on pages 9 to 12 form part of these financial statements..

The Wentworth Village Community Association
Balance Sheets
for the period ended 30 April 2025

	2025 £	2025 £	2024 £	2024 £
Fixed assets				
Tangible assets		0		0
Current assets				
Debtors	132		132	
Cash at bank and in hand	27,354		18,109	
	<u>27,486</u>		<u>18,241</u>	
Creditors (amounts falling due in one year)	-500		-500	
Net current assets		<u>26,986</u>		<u>17,741</u>
Net assets		<u>26,986</u>		<u>17,741</u>
Reconciliation of Funds				
Unrestricted funds		21,621		11,833
Restricted funds		<u>5,365</u>		<u>5,908</u>
Total funds		<u>26,986</u>		<u>17,741</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

The financial statements on pages 7 and 8 were approved by the Trustees and signed on their behalf by:

Signed *Susan Mastratetaro*

Name and position *Susan Mastratetaro Chairperson*

Date *13th November 2025*

1 Accounting policies

1.1 Basis of preparation

These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

- (a) The Charities Act 2011
- (b) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS102
- (d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS102) (effective January 2015)

The charity meets the definition of a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Incoming resources

These are included in the Statement of Financial Activities (SoFA). Incoming resources are recognised when:

- (a) The charity becomes entitled to the resources
- (b) The trustees are virtually certain they will receive the resources; and
- (c) The monetary value can be measured with sufficient reliability

Where incoming resources have related expenditure (as with fund-raising or contract income) the incoming resources and related expenditure are reported gross in the SoFA. Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources. Contractual income is only included in the SoFA once the related goods or performance related services have been delivered. Investment income is included in the accounts when receivable.

1.3 Expenditure

Expenditure is charged to the statement of financial activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred in the delivery of the charity's activities and services for its beneficiaries, including both direct and support costs. Governance costs include those costs associated with meeting constitutional and statutory requirements, including Accountancy fees.

1.4 Fund accounting

Restricted funds are funds received from donors which are subject to restrictions on the purposes for which they may be used of which have been raised for a specific project. Unrestricted funds are those where there are no externally imposed restrictions. These include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

1.5 Assets

Tangible assets are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost, or, if gifted, at the value to the company on receipt. The rates applicable are;

Office equipment	- 25% on costs
------------------	----------------

1.6 Taxes

The charity is not VAT registered. As a Charity the company is exempt from taxation on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of chargeable gains Act section 505 of the Taxes Act 1988 or s256 of the Taxation of chargeable gains Act 1992 to the extent that these are applied to its charitable objects.

1.7. Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount. Accrued charges are normally valued at their settlement amount.

1.8. Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

2 Incoming funds

	Unrestricted funds	Restricted fund	Total 2025	Total 2024
	£	£	£	£
Grants and donations				
RMBC	0	730	730	1,300
General	10	0	10	0
National Lottery	0	2,580	2,580	0
Wentworth Garden Centre	0	0	0	1000
	10	3,310	3,320	2,300
Charitable activities				
Letting of property for charitable purposes	14,527		14,527	9,141
Other generated income				
Fundraising activities	6,009		6,009	7,718
Investments				
Bank interest	4781		4781	857

3 Fixed asset and depreciation charges

There were no fixed assets during the period of these accounts.

4 Debtors and creditors

	2025 £	2024 £
Debtors	132	132
Creditors (amounts falling due in one year)	500	500

5 Trustees expenses

The trustees claimed £0 of expenses (£0 – 2024). The trustees do not claim travel or personal expenses.

6 Wind up and dissolution of the Charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

7 Volunteer contribution

The charity relies on the help and support of a number of volunteers whose contribution is greatly appreciated. Without this contribution, the charity would incur significantly greater expenses and may have difficulties in organising its activities.

8 Movement of funds

	Balance 01/05/2024	Incoming Funds	Expended Funds	Balance 30/04/2025
	£	£	£	£
Unrestricted funds	11,833	25,328	-15,540	21,621
Restricted funds				
RMBC	134	730	-864	0
National Lottery	0	2,580	-2,580	0
Kitchen refurbishment fund	2,366	0	0	2,366
New Storage facilities fund	409	0	-409	0
Toilets and disabled toilets fund	2,999	0	0	2,999
	17,741	28,638	-19,393	26,986

The purposes for which the funds are held by the charity are:-

Unrestricted funds :-

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are

Restricted funds:-

RMBC - .These funds were awarded toward setting up a Crafts group

RMBC – Funds towards TV equipment

National Lottery – Towards decoration the centre

Toilets and disabled toilets fund - These are funds for the purposes of developing the toilet facilities in the hall

New Storage facilities fund - These are funds to provide storage facilities in the hall.

Kitchen refurbishment fund - These are funds for the purposes of developing the kitchen facilities in the hall.

The Wentworth Village Community Association
Notes to the financial statements
for the period ended 30 April 2025

9 Detailed Statement of Financial Activities

	Unrestricted funds £	Restricted fund £	Total 2025 £	Total 2024 £
Cost of fundraising	2,038	134	2,173	4663.2
Premise expenses				
Rates and water charges	723	0	723	236
Light heat and power	3,791	0	3,791	9,041
Cleaning and waste charges	3,312	0	3,312	2,329
Premise maintenance	3,619	3,719	7,338	2,575
Property insurance	595	0	595	462
Licence fees	250	0	250	0
Admin overheads				
Telephone and internet	257	0	257	38.4
Bank charges	0	0	0	25.33
Stationery and postage	411	0	411	0
Other				
Sundry	45	0	45	0
Governance				
Trustees expenses	0	0	0	0
Independent examiner costs	500	0	500	500
	15,540	3,853	19,393	19,870