

SOUTH ASTON COMMUNITY ASSOCIATION

England & Wales - Charity number 1106139

Details

Other names SACA

Status Registered

Legal form Charitable company

Company number [03413884](#)

Registered 2004-10-01

Register [View on the Charity Commission register](#)

Contact

Address South Aston Community Association
The Phoenix Quality Of Life Centre
2 Tower Road
Birmingham
B6 5BZ

Phone 0121 448 4636

Email south.aston.community@gmail.com

Website www.sacacommunity.org.uk

Activities

Objects: (A) TO PROMOTE THE BENEFITS OF THE INHABITANTS OF SOUTH ASTON AND THE SURROUNDING AREAS WITHOUT THE DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS;(B) 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 OBJECTS);(C) TO PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED.

Activities: The centre exist to secure the needs of its local community by the promise of activities including music sport and leisure on the multi use games area installed with funding from Sport England. We also assist with young people projects attempting to get into radio broadcasting. social issues associated with

crime in the areas.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** SOUTH ASTON, ASTON, BIRMINGHAM
- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£64,456	£70,799	-	-
2024-03-31	£58,782	£56,013	-	-
2023-03-31	£45,882	£57,904	-	-
2022-03-31	£83,735	£65,197	-	-
2021-03-31	£69,753	£62,459	-	-

Trustees

Name	Role	Appointed
Clarence Brown		2018-03-13
Deleyse Campbell		2021-07-14
Denzie Phipps		2021-07-14
Jedi Campbell		2021-07-13
John Murfin		2018-03-13
Mohammad Musa		2019-06-06
Richard Jonathan Wood		2019-06-06
Saleh Abdelrahman Ahmed		2019-09-09
Wayne Andrew Moseley Wayne Andrew Moseley		2023-02-01

SOUTH ASTON COMMUNITY ASSOCIATION

England & Wales - Charity number 1106139

Accounts

South Aston Community Association

(A Company Limited by Guarantee)

Annual report and financial statements

For the year ended 31 March 2025

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South Aston Community Association

For the year ended 31 March 2025

Legal and administrative information

Name of Charity: South Aston Community Association

Charity Registration Number: 1106139

Company Registration: 03413884

Registered office: 2 Tower Road
Upper Sutton Street
Birmingham
B6 5BZ

Accountants: Hisbah LLP
Chartered Certified Accountants
5 George Road
Edgbaston
Birmingham
B15 1NP
www.hisbah.co.uk

Bankers: The Co-Operative Bank Plc

Directors & Trustees

The Directors and Trustees who served during the year under review were as follows:

John Murfin	Chairman
Clarence Brown	Treasurer
Deleyse Campbell	Secretary
Denzie Phipps	Trustee
Jedi Campbell	Trustee
Mohammad Musa	Trustee
Richard Jonathan Wood	Trustee
Saleh Abdelrahman Ahmed	Trustee
Wayne Andrew Moseley	Trustee
Jelani Ezekiel Brown	Trustee

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

Legal information on page 2 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice-Accounting and Reporting by Charities.

2 Structure, Governance & Management

a) Governing Document

South Aston Community Association is a company limited by guarantee and is governed by a Memorandum and Articles of Association.

b) Recruitment & Appointment of Trustees

The Charity recruits its trustees via advertisement in the local press.
The respondents are interviewed by the current Board Of Trustees and references are sought.

c) Induction and Training of Trustees

Newly appointed Trustees are provided with an induction pack. The induction pack includes the following:

- 1 South Aston Community Association's Memorandum and Articles of Association.
- 2 Last Audited Accounts
- 3 Copies of South Aston Community Association's Policies
- 4 South Aston Community Association's Budget and Cashflow
- 5 South Aston Community Association's Business Plan
- 6 Charity Commission guidance on the role and responsibilities of Charity Trustees
- 7 Work Plan for South Aston Community Association for the next 3-6 months.

d) Major Risks

The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place that mitigate those risks. To that end, the trustees are continually monitoring and managing those risks and have put in place appropriate measures to mitigate them.

3. Objectives & Activities

The centre exists to secure the needs of its local community by the promise of activities including sports and leisure on the Multi Use Games Area installed with funding from Sports England. We also assist with young people attempting to address issues associated with guns and gangs in the areas. A drugs rehabilitation project works from the centre. The centre clearly meets the definition of providing community benefit.

4. Financial Review/ Position

Incoming resources in the year were **£52,956.00**. The Charity incurred an overall loss of **£6,343.00**.

Designated Funds

This represents the net amount of the restricted fund used for the purchase of the Charity's premises and will be written down by the cost of repairs and maintenance to the building over the life of the property.

Principal Funding Sources

Rental fees and donations are the principal sources of income.

5 Plans for Future Periods

We have to reiterate that South Aston Community Association will endeavour to establish a social enterprise to generate income. This is the first strand to our sustainability model.

6 Directors' Responsibilities

Company Law and Charity Law require the directors to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the Company and of the surplus or deficit for that period. In preparing those financial statements, the directors are required to:

- a) Select suitable accounting policies and then apply them consistently.
- b) Make judgements and estimates that are reasonable and prudent.
- c) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006.

South Aston Community Association
Directors' Report (Continued)
For the year ended 31 March 2025

The Trustees are responsible for ensuring that the Charity maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

This report has been prepared in accordance with the statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with Companies Act 2006 relating to small companies.

By Order of the Board

Mr. Clarence Brown

Company Director 

Date 23/12/2025.

I report on the accounts of the Trust for the year ended 31 March 2025 set out on pages 6 to 9.

This report is made solely to the Trustees in accordance with Sections 43 and 44 of the Charities Act 1993. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees for my examination work.

Respective Responsibilities Of The Trustees and Examiner

The Charity's Trustees (who are also the directors of the Company for the purposes of Company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts (under section 43(3)(a) of the 1993 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- To state whether particular matters have come to my attention.

Basis of the 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 I do not express an audit opinion on the view given by the accounts.

Opinion

In connection with my examination, no other 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

South Aston Community Association
Income and Expenditure Account and
Statement of Financial Activities
For the year ended 31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income and Expenditure					
Incoming Resources					
Activities for generating funds		52,956	-	52,956	53,753
Other operating income		11,500	-	11,500	5,029
Total Incoming Resources		<u>64,456</u>	<u>-</u>	<u>64,456</u>	<u>58,782</u>
Resources Expended					
Charitable activities		61,118	-	61,118	47,120
Governance costs		9,681	-	9,681	8,893
Total Resources Expended		<u>70,799</u>	<u>-</u>	<u>70,799</u>	<u>56,013</u>
Net movement in funds before transfers		(6,343)	-	(6,343)	2,769
Net movement in funds		<u>(6,343)</u>	<u>-</u>	<u>(6,343)</u>	<u>2,769</u>
Total funds brought forward		67,573	426,284	496,626	493,857
Total Funds Carried Forward		<u>61,230</u>	<u>426,284</u>	<u>490,283</u>	<u>496,626</u>

There are no recognised gains or losses in 2025 other than the result for the year.
All activities derive from continuing operations.

The notes on pages 8 to 14 part of these financial statements.

	Note	2025 £	2024 £
Fixed Assets			
Tangible Assets	5	408,992	423,061
Current Assets			
Debtors	6	89,475	87,248
Cash at bank and in hand		5,091	2,651
		<u>503,558</u>	<u>512,960</u>
Creditors : Amounts falling due within one year	7	(8,846)	(2,136)
Creditors : Amounts falling due after more than one year	8	(4,429)	(7,488)
		<u>490,283</u>	<u>503,336</u>
Net Assets			
Accumulated Funds			
Balance brought forward		496,626	493,857
Surplus of expenditure over income		(6,343)	2,769
As at 31 March 2025	9	<u>490,283</u>	<u>496,626</u>

The financial statements have been prepared in accordance with the special provisions of Part V11 of the Companies Act 2006 relating to small companies and with the Statement of Recommended Practice. Accounting and reporting by Charities issued in March 2005 and the Financial Standard for Smaller Entities (effective January 2005).

The Trustees are of the opinion that the company is entitled to the exemptions from audit conferred by section 447 of the Companies Act 2006.

The Trustees are responsible for:

- ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006, and
- preparing accounts which give a true and fair view of the state of affairs of the company as at 31st March 2024, and its results for the year then ended in accordance with the requirements of section 386 of the Companies Act 2006, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The financial statements on page 5 to 13 were approved by the Trustees on 23 December 2025 and signed on their behalf by:

Mr. Clarence Brown

Director

Date:

23/12/2025.

C Brown

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006, applicable accounting standards and the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities, issued in March 2005. As permitted by financial reporting standard number 1, the company has taken advantage of the provision available to a small company exempting from preparing a cash flow statement.

b) Company Status

The Charity is a company limited by guarantee. The members of the company are the Trustees who are also ordinary members and named on page 2. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

c) Fund Accounting

Unrestricted Funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the Trustees in furtherance of the Charity's objects and that have not been designated for other purposes.

Restricted funds are funds subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

d) Incoming Resources

Recognition of incoming resources

These are included in the statement of Financial Activities (SOFA) when

- the charity receives the resources

e) Resources Expended

Recognition of expenditure and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Expenditure is recognised on an accruals basis as a liability is incurred.

Cost of charitable activities

These comprise these costs incurred by the charity in the delivery of its activities and services for its beneficiaries. They include both costs that can be directly allocated to the charity's activities and cost of an indirect nature necessary to support them.

Governance costs

These are costs associated with the governance arrangements of the charity. They include the costs of the preparation and examination of statutory accounts, trustees meetings and the costs of any legal advice given to trustees on governance or constitutional matters.

All costs are charged between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity (or project) are allocated directly; others are apportioned on an appropriate basis.

f) Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report, where material.

g) Fixed Assets

Tangible fixed assets for charity's own use

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

A fixed asset acquired fully or partly from a restricted grant is included at its full cost of acquisition without netting off the grant proceeds and the grant is reported as an incoming resource. Where the use of the asset such acquired is not restricted by the grantor, an amount equal the grant is transferred into a designated fund to be written off over the useful life of the asset in accordance with the recommendations of SORP 2005, paragraph 111.

h) Depreciation

Freehold Land & Buildings are not depreciated in view of their high level of maintenance. Other Tangible Fixed Assets are depreciated to write off their cost less any estimated residual value over their useful lives at the following rates:

Equipment	12.50% Reducing balance
Land & Buildings	2% Straight line

i) Cashflow

The Charity has taken advantage of the exemptions in FRS 1 from the requirement to produce a cashflow statement on the grounds that it is a small company.



2. Incoming Resources from Generated Funds

a) Voluntrary income	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Rental Fees	52,956	-	52,956	53,753
	<u>52,956</u>	<u>-</u>	<u>52,956</u>	<u>53,753</u>

3 Total Resources Expended

Item Description	Charitable activities £	Governance Costs £	Total 2025 £	Total 2024 £
Rent, rates and water	20,250	-	20,250	15,479
Heat and light	12,542	-	12,542	5,691
Printing, postage and stationery	501	-	501	1,037
Advertising	1,465	-	1,465	-
Refuse collection	600	-	600	600
Telephone, fax and internet	1,537	-	1,537	1,702
General insurance	1,942	-	1,942	1,814
Accountancy fees	-	1,200	1,200	1,200
Bank loan interest	136	-	136	260
Sundry expenses	2,147	-	2,147	1,256
Photocopier lease	936	-	936	1,046
Repairs and maintenance	4,310	-	4,310	2,030
Charitable donations	-	-	-	300
Security costs	683	-	683	626
Professional fees	-	8,481	-	7,693
Depreciation charge	14,069	-	14,069	15,279
	<u>61,118</u>	<u>9,681</u>	<u>62,318</u>	<u>56,013</u>

4 Net movement in funds before transfers

These are stated after charging:

	2025 £	2024 £
Depreciation	14,069	16,438
Reporting Accountants' Remuneration	1,200	1,200
	<u>15,269</u>	<u>17,638</u>

5 Tangible Fixed Assets

Tangible Fixed assets comprised:

	Freehold and Buildings	Veolia Project	Plant & Machinery	Total
	£	£	£	£
Cost				
At 1st April 2024	458,612	111,842	181,660	752,114
At 31st March 2025	458,612	111,842	181,660	752,114
Depreciation				
At 1st April 2024	86,150	63,604	179,299	329,053
Charge for year	7,449	6,030	590	14,069
At 31st March 2025	93,599	69,634	179,889	343,122
Net Book Value				
At 31st March 2025	365,013	42,208	1,771	408,992
At 31st March 2024	372,462	48,238	2,361	423,061

6 Debtors

Debtors comprised amounts falling due within one year as follows:

	Unrestricted	Restricted	2025	2024
			£	£
Other debtors	84,975	-	84,975	82,748
	84,975	-	84,975	82,748

South Aston Community Association

Notes and Accounting Policies

For the year ended 31 March 2025

7 Creditors

Creditors comprised amounts falling due within one year as follows:

	Unrestricted	Restricted	2025 £	2024 £
Accruals	-	-	-	246
Other Creditors	1,890	-	1,890	1,890
	1,890	-	1,890	2,136

8 Creditors

Creditors comprised amounts falling due after more than one year as follows:

	Unrestricted	Restricted	2025 £	2024 £
Bank Loans	4,429	-	4,429	7,488
	4,429	-	4,429	7,488

Related Party Transactions-Loans

There have been related party transactions identified in accordance with FRS 8. These transactions have taken the form of interest-free loans from the Directors as tabulated below:

	<u>Relation</u>	<u>1st April 2024</u> £	<u>New loans</u> £	<u>Loans Repaid</u> £	<u>31st March 2025</u> £
Clarence Brown	Director	6,710	6,956	-	6,956
		6,710	6,956	-	6,956

9 The Funds of the Charity

	<u>At 1st April 2024</u> £	<u>Incoming Resources</u> £	<u>Outgoing Resources</u> £	<u>Transfer</u> £	<u>At 31st March 2025</u> £
Unrestricted Funds	70,342	64,456	(70,799)	-	63,999
Restricted Funds	426,284	-	-	-	426,284
Total	496,626	64,456	(70,799)	-	490,283

SOUTH ASTON COMMUNITY ASSOCIATION

England & Wales - Charity number 1106139

Accounts

Company Registration Number: 03413884

Registered Charity Number: 1106139

South Aston Community Association

(A Company Limited by Guarantee)

Annual report and financial statements

For the year ended 31 March 2024

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South Aston Community Association

For the year ended 31 March 2024

Legal and administrative information

Name of Charity: South Aston Community Association

Charity Registration Number: 1106139

Company Registration: 03413884

Registered office: 2 Tower Road
Upper Sutton Street
Birmingham
West Midlands
B6 5BZ

Accountants: Hisbah LLP
Chartered Certified Accountants
5 George Road
Edgbaston
Birmingham
B15 1NP
www.hisbah.co.uk

Bankers: The Co-Operative Bank Plc
Head Office
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Directors & Trustees

The Directors and Trustees who served during the year under review were as follows:

Mr. Clarence Brown	Director	_____
Mr. Saleh Abdelrahman Ahmed	Director	_____
Mr. Mohammad Musa	Director	_____
Mr. Richard Jonathan Wood	Director	_____
Mr. Wayne Andrew Moseley	Director	_____
Mr. Jedi Campbell	Director	_____

The trustees present their report and financial statements for the year ended 31 March 2024.

Legal information on page 2 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice- Accounting and Reporting by Charities.

2 Structure, Governance & Management

a) Governing Document

South Aston Community Association is a company limited by guarantee and is governed by a Memorandum and Articles of Association.

b) Recruitment & Appointment of Trustees

The Charity recruits its trustees via advertisement in the local press.

The respondents are interviewed by the current Board Of Trustees and references are sought.

c) Induction and Training of Trustees

Newly appointed Trustees are provided with an induction pack. The induction pack includes the following:

- 1 South Aston Community Association's Memorandum and Articles of Association.
- 2 Last Audited Accounts
- 3 Copies of South Aston Community Association's Policies
- 4 South Aston Community Association's Budget and Cashflow
- 5 South Aston Community Association's Business Plan
- 6 Charity Commission guidance on the role and responsibilities of Charity Trustees
- 7 Work Plan for South Aston Community Association for the next 3-6 months.

d) Major Risks

The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place that mitigate those risks. To that end, the trustees are continually monitoring and managing those risks and have put in place appropriate measures to mitigate them.

3. Objectives & Activities

The centre exists to secure the needs of its local community by the promise of activities including sports and leisure on the Multi Use Games Area installed with funding from Sports England. We also assist with young people attempting to address issues associated with guns and gangs in the areas. A drugs rehabilitation project works from the centre. The centre clearly meets the definition of providing community benefit.

4. Financial Review/ Position

Incoming resources in the year were **£58,782.00**. The Charity made an overall profit of **£2,769**.

Designated Funds

This represents the net amount of the restricted fund used for the purchase of the Charity's premises and will be written down by the cost of repairs and maintenance to the building over the life of the property.

Principal Funding Sources

Rental fees and donations are the principal sources of income.

5 Plans for Future Periods

We have to reiterate that South Aston Community Association will endeavour to establish a social enterprise to generate income. This is the first strand to our sustainability model.

6 Directors' Responsibilities

Company Law and Charity Law require the directors to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the Company and of the surplus or deficit for that period. In preparing those financial statements, the directors are required to:

- a) Select suitable accounting policies and then apply them consistently.
- b) Make judgements and estimates that are reasonable and prudent.
- c) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006.

South Aston Community Association
Directors' Report (Continued)
For the year ended 31 March 2023

The Trustees are responsible for ensuring that the Charity maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

This report has been prepared in accordance with the statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with Companies Act 2006 relating to small companies.

By Order of the Board

Mr. Clarence Brown

Company Director *CBm*

Date 12/12/2024

I report on the accounts of the Trust for the year ended 31 March 2024 set out on pages 6 to 9.

This report is made solely to the Trustees in accordance with Sections 43 and 44 of the Charities Act 1993. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees for my examination work.

Respective Responsibilities Of The Trustees and Examiner

The Charity's Trustees (who are also the directors of the Company for the purposes of Company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts (under section 43(3)(a) of the 1993 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- To state whether particular matters have come to my attention.

Basis of the 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 I do not express an audit opinion on the view given by the accounts.

Opinion

In connection with my examination, no other 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

South Aston Community Association
Income and Expenditure Account and
Statement of Financial Activities
For the year ended 31 March 2024

Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income and Expenditure				
Incoming Resources				
Activities for generating funds	53,753	-	53,753	44,353
Other operating income	5,029	-	5,029	1,529
Total Incoming Resources	58,782	-	58,782	45,882
Resources Expended				
Charitable activities	47,120	-	47,120	46,814
Governance costs	8,893	-	8,893	11,090
Total Resources Expended	56,013	-	56,013	57,904
Net movement in funds before transfers	2,769	-	2,769	(12,022)
Net movement in funds	2,769	-	2,769	(12,022)
Total funds brought forward	67,573	426,284	493,857	505,879
Total Funds Carried Forward	70,342	426,284	496,626	493,857

There are no recognised gains or losses in 2024 other than the result for the year.
All activities derive from continuing operations.

The notes on pages 8 to 14 part of these financial statements.

	Note	2024 £	2023 £
Fixed Assets			
Tangible Assets	5	423,061	426,340
Current Assets			
Debtors	6	87,248	83,334
Cash at bank and in hand		2,651	5,626
		<u>512,960</u>	<u>515,300</u>
Creditors : Amounts falling due within one year	7	(8,846)	(3,136)
Creditors : Amounts falling due after more than one year	8	(7,488)	(18,307)
		<u>496,626</u>	<u>493,857</u>
Net Assets			
Accumulated Funds			
Balance brought forward		493,857	505,879
Surplus of expenditure over income		2,769	(12,022)
As at 31 March 2022	9	<u>496,626</u>	<u>493,857</u>

The financial statements have been prepared in accordance with the special provisions of Part V11 of the Companies Act 2006 relating to small companies and with the Statement of Recommended Practice. Accounting and reporting by Charities issued in March 2005 and the Financial Standard for Smaller Entities (effective January 2005).

The Trustees are of the opinion that the company is entitled to the exemptions from audit conferred by section 447 of the Companies Act 2006.

The Trustees are responsible for:

- ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006, and
- preparing accounts which give a true and fair view of the state of affairs of the company as at 31st March 2024, and its results for the year then ended in accordance with the requirements of section 386 of the Companies Act 2006, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The financial statements on page 5 to 13 were approved by the Trustees on 12 December 2024 and signed on their behalf by:

Mr. Clarence Brown

Company Director

CB

Date

12/12/2024

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006, applicable accounting standards and the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities, issued in March 2005. As permitted by financial reporting standard number 1, the company has taken advantage of the provision available to a small company exempting from preparing a cash flow statement.

b) Company Status

The Charity is a company limited by guarantee. The members of the company are the Trustees who are also ordinary members and named on page 2. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

c) Fund Accounting

Unrestricted Funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the Trustees in furtherance of the Charity's objects and that have not been designated for other purposes.

Restricted funds are funds subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

d) Incoming Resources

Recognition of incoming resources

These are included in the statement of Financial Activities (SOFA) when

- the charity receives the resources

e) Resources Expended

Recognition of expenditure and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Expenditure is recognised on an accruals basis as a liability is incurred.

Cost of charitable activities

These comprise these costs incurred by the charity in the delivery of its activities and services for its beneficiaries. They include both costs that can be directly allocated to the charity's activities and cost of an indirect nature necessary to support them.

Governance costs

These are costs associated with the governance arrangements of the charity. They include the costs of the preparation and examination of statutory accounts, trustees meetings and the costs of any legal advice given to trustees on governance or constitutional matters.

All costs are charged between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity (or project) are allocated directly; others are apportioned on an appropriate basis.

f) Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report, where material.

g) Fixed Assets

Tangible fixed assets for charity's own use

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

A fixed asset acquired fully or partly from a restricted grant is included at its full cost of acquisition without netting off the grant proceeds and the grant is reported as an incoming resource. Where the use of the asset such acquired is not restricted by the grantor, an amount equal the grant is transferred into a designated fund to be written off over the useful life of the asset in accordance with the recommendations of SORP 2005, paragraph 111.

h) Depreciation

Freehold Land & Buildings are not depreciated in view of their high level of maintenance. Other Tangible Fixed Assets are depreciated to write off their cost less any estimated residual value over their useful lives at the following rates:

Equipment	12.50% Reducing balance
Land & Buildings	2% Straight line

i) Cashflow

The Charity has taken advantage of the exemptions in FRS 1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

2. Incoming Resources from Generated Funds

a) Voluntary income	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Rental Fees	53,753	-	53,753	44,353
	<u>53,753</u>	<u>-</u>	<u>53,753</u>	<u>44,353</u>

South Aston Community Association
Notes to the Financial Statements - (Continued)
For the year ended 31 March 2024

3 Total Resources Expended

Item Description	Charitable activities £	Governance Costs £	Total 2024 £	Total 2023 £
Rent, rates and water	15,479	-	15,479	10,278
Heat and light	5,691	-	5,691	6,455
Printing, postage and stationery	1,037	-	1,037	1,158
Refuse collection	600	-	600	600
Telephone, fax and internet	1,702	-	1,702	1,521
General insurance	1,814	-	1,814	1,246
Accountancy fees	-	1,200	1,200	1,200
Bank loan interest	260	-	260	270
Sundry expenses	1,256	-	1,256	794
Photocopier lease	1,046	-	1,046	524
Repairs and maintenance	2,030	-	2,030	6,511
Charitable donations	300	-	300	900
Security costs	626	-	626	119
Professional fees	-	7,693	7,693	9,890
Depreciation charge	15,279	-	15,279	16,438
	<u>47,120</u>	<u>8,893</u>	<u>56,013</u>	<u>57,904</u>

4 Net movement in funds before transfers

These are stated after charging:

	2024 £	2023 £
Depreciation	15,279	16,438
Reporting Accountants' Remuneration	1,200	1,200
	<u>16,479</u>	<u>17,638</u>

5 Tangible Fixed Assets

Tangible Fixed assets comprised:

	Freehold and Buildings	Veolia Project	Plant & Machinery	Total
	£	£	£	£
Cost				
At 1st April 2023	446,612	111,842	181,660	740,114
Additions	12,000	-	-	12,000
At 31st March 2024	458,612	111,842	181,660	752,114
Depreciation				
At 1st April 2023	78,549	56,713	178,512	313,774
Charge for year	7,601	6,891	787	15,279
At 31st March 2024	86,150	63,604	179,299	329,053
Net Book Value				
At 31st March 2024	372,462	48,238	2,361	423,061
At 31st March 2023	368,063	55,129	3,148	426,340

6 Debtors

Debtors comprised amounts falling due within one year as follows:

	Unrestricted	Restricted	2024	2023
			£	£
Other debtors	82,748	-	82,748	83,334
	82,748	-	82,748	83,334

South Aston Community Association

Notes and Accounting Policies

For the year ended 31 March 2024

7 Creditors

Creditors comprised amounts falling due within one year as follows:

	Unrestricted	Restricted	2024 £	2023 £
Trade Creditors				
Accruals	246	-	246	1,246
Other Creditors	1,890	-	1,890	1,890
	2,136	-	2,136	3,136

8 Creditors

Creditors comprised amounts falling due after more than one year as follows:

	Unrestricted	Restricted	2024 £	2023 £
Bank Loans	7,488	-	7,488	10,157
Hire purchase	-	-	-	8,150
	7,488	-	7,488	18,307

Related Party Transactions-Loans

There have been related party transactions identified in accordance with FRS 8. These transactions have taken the form of interest-free loans from the Directors as tabulated below:

	<u>Relation</u>	<u>1st April 2023</u>	<u>New loans</u>	<u>Loans Repaid</u>	<u>31st March 2024</u>
		£	£	£	£
Clarence Brown	Director	-	6,710	-	6,710
		-	6,710	-	6,710

9 The Funds of the Charity

	<u>At 1st April 2023</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Transfer</u>	<u>At 31st March 2024</u>
	£	£	£	£	£
Unrestricted Funds	67,573	58,782	(56,013)	-	70,342
Restricted Funds	426,284	-	-	-	426,284
Total	493,857	58,782	(56,013)	-	496,626

SOUTH ASTON COMMUNITY ASSOCIATION

England & Wales - Charity number 1106139

Accounts

Company Registration Number: 03413884

Registered Charity Number: 1106139

South Aston Community Association

(A Company Limited by Guarantee)

Annual report and financial statements

For the year ended 31 March 2023

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South Aston Community Association

For the year ended 31 March 2023

Legal and administrative information

Name of Charity: South Aston Community Association

Charity Registration Number: 1106139

Company Registration: 03413884

Registered office: 2 Tower Road
Upper Sutton Street
Birmingham
West Midlands
B6 5BZ

Accountants: Hisbah LLP
Chartered Certified Accountants
7 Greenfield Crescent
Edgbaston
Birmingham
B15 3BE
www.hisbah.co.uk

Bankers: The Co-Operative Bank Plc
Head Office
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Directors & Trustees

The Directors and Trustees who served during the year under review were as follows:

Mr. Clarence Brown	Director	_____
Mr. Saleh Abdelrahman Ahmed	Director	_____
Mr. Mohammad Musa	Director	_____
Mr. Richard Jonathan Wood	Director	_____
Mr. Wayne Andrew Moseley	Director	_____
Mr. Jedi Campbell	Director	_____

The trustees present their report and financial statements for the year ended 31 March 2023.

Legal information on page 2 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice- Accounting and Reporting by Charities.

2 Structure, Governance & Management

a) Governing Document

South Aston Community Association is a company limited by guarantee and is governed by a Memorandum and Articles of Association.

b) Recruitment & Appointment of Trustees

The Charity recruits its trustees via advertisement in the local press.

The respondents are interviewed by the current Board Of Trustees and references are sought.

c) Induction and Training of Trustees

Newly appointed Trustees are provided with an induction pack. The induction pack includes the following:

- 1 South Aston Community Association's Memorandum and Articles of Association.
- 2 Last Audited Accounts
- 3 Copies of South Aston Community Association's Policies
- 4 South Aston Community Association's Budget and Cashflow
- 5 South Aston Community Association's Business Plan
- 6 Charity Commission guidance on the role and responsibilities of Charity Trustees
- 7 Work Plan for South Aston Community Association for the next 3-6 months.

d) Major Risks

The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place that mitigate those risks. To that end, the trustees are continually monitoring and managing those risks and have put in place appropriate measures to mitigate them.

3. Objectives & Activities

The centre exists to secure the needs of its local community by the promise of activities including sports and leisure on the Multi Use Games Area installed with funding from Sports England. We also assist with young people attempting to address issues associated with guns and gangs in the areas. A drugs rehabilitation project works from the centre. The centre clearly meets the definition of providing community benefit.

4. Financial Review/ Position

Incoming resources in the year were **£45,882**. The Charity made an overall loss of **£12,022**.

Designated Funds

This represents the net amount of the restricted fund used for the purchase of the Charity's premises and will be written down by the cost of repairs and maintenance to the building over the life of the property.

Principal Funding Sources

Rental fees and donations are the principal sources of income.

5 Plans for Future Periods

We have to reiterate that South Aston Community Association will endeavour to establish a social enterprise to generate income. This is the first strand to our sustainability model.

6 Directors' Responsibilities

Company Law and Charity Law require the directors to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the Company and of the surplus or deficit for that period. In preparing those financial statements, the directors are required to:

- a) Select suitable accounting policies and then apply them consistently.
- b) Make judgements and estimates that are reasonable and prudent.
- c) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006.

South Aston Community Association

Directors' Report (Continued)

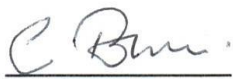
For the year ended 31 March 2023

The Trustees are responsible for ensuring that the Charity maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

This report has been prepared in accordance with the statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with Companies Act 2006 relating to small companies.

By Order of the Board

Mr. Clarence Brown

Company Director 

Date 15/11/2023

I report on the accounts of the Trust for the year ended 31 March 2023 set out on pages 6 to 9.

This report is made solely to the Trustees in accordance with Sections 43 and 44 of the Charities Act 1993. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees for my examination work.

Respective Responsibilities Of The Trustees and Examiner

The Charity's Trustees (who are also the directors of the Company for the purposes of Company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts (under section 43(3)(a) of the 1993 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- To state whether particular matters have come to my attention.

Basis of the 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 I do not express an audit opinion on the view given by the accounts.

Opinion

In connection with my examination, no other 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

South Aston Community Association
Income and Expenditure Account and
Statement of Financial Activities
For the year ended 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income and Expenditure					
Incoming Resources					
Activities for generating funds		44,353	-	44,353	50,135
Other operating income		1,529	-	1,529	33,600
Total Incoming Resources		<u>45,882</u>	<u>-</u>	<u>45,882</u>	<u>83,735</u>
Resources Expended					
Charitable activities		46,814	-	46,814	53,433
Governance costs		11,090	-	11,090	11,764
Total Resources Expended		<u>57,904</u>	<u>-</u>	<u>57,904</u>	<u>65,197</u>
Net movement in funds before transfers		(12,022)	-	(12,022)	18,538
Net movement in funds		<u>(12,022)</u>	<u>-</u>	<u>(12,022)</u>	<u>18,538</u>
Total funds brought forward		72,301	433,578	505,879	487,341
Total Funds Carried Forward		<u>60,279</u>	<u>433,578</u>	<u>493,857</u>	<u>505,879</u>

There are no recognised gains or losses in 2023 other than the result for the year.
All activities derive from continuing operations.

The notes on pages 8 to 14 part of these financial statements.

	Note	2023 £	2022 £
Fixed Assets			
Tangible Assets	5	426,340	409,778
Current Assets			
Debtors	6	83,334	81,570
Cash at bank and in hand		5,626	48,854
		<u>515,300</u>	<u>540,202</u>
Creditors : Amounts falling due within one year	7	(3,136)	(1,890)
Creditors : Amounts falling due after more than one year	8	(18,307)	(32,433)
		<u>493,857</u>	<u>505,879</u>
Net Assets			
Accumulated Funds			
Balance brought forward		505,879	487,341
Surplus of expenditure over income		(12,022)	18,538
		<u>493,857</u>	<u>505,879</u>
As at 31 March 2022	9	<u>493,857</u>	<u>505,879</u>

The financial statements have been prepared in accordance with the special provisions of Part V11 of the Companies Act 2006 relating to small companies and with the Statement of Recommended Practice. Accounting and reporting by Charities issued in March 2005 and the Financial Standard for Smaller Entities (effective January 2005).

The Trustees are of the opinion that the company is entitled to the exemptions from audit conferred by section 447 of the Companies Act 2006.

The Trustees are responsible for:

- ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006, and
- preparing accounts which give a true and fair view of the state of affairs of the company as at 31st March 2021, and its results for the year then ended in accordance with the requirements of section 386 of the Companies Act 2006, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The financial statements on page 5 to 13 were approved by the Trustees on 09 November 2023 and signed on their behalf by:

Mr. Clarence Brown

Director 

Date: 15/11/2023



1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006, applicable accounting standards and the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities, issued in March 2005. As permitted by financial reporting standard number 1, the company has taken advantage of the provision available to a small company exempting from preparing a cash flow statement.

b) Company Status

The Charity is a company limited by guarantee. The members of the company are the Trustees who are also ordinary members and named on page 2. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

c) Fund Accounting

Unrestricted Funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the Trustees in furtherance of the Charity's objects and that have not been designated for other purposes.

Restricted funds are funds subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

d) Incoming Resources

Recognition of incoming resources

These are included in the statement of Financial Activities (SOFA) when

- the charity receives the resources

e) Resources Expended

Recognition of expenditure and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Expenditure is recognised on an accruals basis as a liability is incurred.

Cost of charitable activities

These comprise these costs incurred by the charity in the delivery of its activities and services for its beneficiaries. They include both costs that can be directly allocated to the charity's activities and cost of an indirect nature necessary to support them.

Governance costs

These are costs associated with the governance arrangements of the charity. They include the costs of the preparation and examination of statutory accounts, trustees meetings and the costs of any legal advice given to trustees on governance or constitutional matters.

All costs are charged between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity (or project) are allocated directly; others are apportioned on an appropriate basis.

f) Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report, where material.

g) Fixed Assets

Tangible fixed assets for charity's own use

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

A fixed asset acquired fully or partly from a restricted grant is included at its full cost of acquisition without netting off the grant proceeds and the grant is reported as an incoming resource. Where the use of the asset such acquired is not restricted by the grantor, an amount equal the grant is transferred into a designated fund to be written off over the useful life of the asset in accordance with the recommendations of SORP 2005, paragraph 111.

h) Depreciation

Freehold Land & Buildings are not depreciated in view of their high level of maintenance. Other Tangible Fixed Assets are depreciated to write off their cost less any estimated residual value over their useful lives at the following rates:

Equipment	12.50% Reducing balance
Land & Buildings	2% Straight line

i) Cashflow

The Charity has taken advantage of the exemptions in FRS 1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

2. Incoming Resources from Generated Funds

a) Voluntary income	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
Rental Fees	44,353	-	44,353	50,135
	<hr/>	<hr/>	<hr/>	<hr/>
	44,353	-	44,353	50,135
	<hr/>	<hr/>	<hr/>	<hr/>

3 Total Resources Expended

Item Description	Charitable activities £	Governance Costs £	Total 2023 £	Total 2022 £
Rent, rates and water	10,278	-	10,278	10,201
Heat and light	6,455	-	6,455	5,881
Printing, postage and stationery	1,158	-	1,158	1,106
Refuse collection	600	-	600	800
Telephone, fax and internet	1,521	-	1,521	1,738
General insurance	1,246	-	1,246	1,888
Accountancy fees	-	1,200	1,200	1,200
Bank loan interest	270	-	270	212
Sundry expenses	794	-	794	676
Photocopier lease	524	-	524	418
Repairs and maintenance	6,511	-	6,511	10,633
General travel expenses	-	-	-	-
Charitable donations	900	-	900	1,400
Security costs	119	-	119	1,088
Professional fees	-	9,890	9,890	10,564
Depreciation charge	16,438	-	16,438	17,392
	<u>46,814</u>	<u>11,090</u>	<u>57,904</u>	<u>65,197</u>

4 Net movement in funds before transfers

These are stated after charging:

	2023 £	2022 £
Depreciation	16,438	17,392
Reporting Accountants' Remuneration	1,200	1,200
	<u>17,638</u>	<u>18,592</u>

5 Tangible Fixed Assets

Tangible Fixed assets comprised:

	Freehold and Buildings	Veolia Project	Plant & Machinery	Total
	£	£	£	£
Cost				
At 1st April 2022	413,612	111,842	181,660	707,114
Additions	33,000	-	-	33,000
At 31st March 2023	446,612	111,842	181,660	740,114
Depreciation				
At 1st April 2022	71,037	48,837	177,462	297,336
Charge for year	7,512	7,876	1,050	16,438
At 31st March 2023	78,549	56,713	178,512	313,774
Net Book Value				
At 31st March 2023	368,063	55,129	3,148	426,340
At 31st March 2022	342,575	63,005	4,198	409,778

6 Debtors

Debtors comprised amounts falling due within one year as follows:

	Unrestricted	Restricted	2023	2022
			£	£
Other debtors	83,334	-	83,334	81,570
	83,334	-	83,334	81,570

South Aston Community Association
Notes and Accounting Policies
For the year ended 31 March 2023

7 Creditors

Creditors comprised amounts falling due within one year as follows:

	Unrestricted	Restricted	2023	2022
			£	£
Trade Creditors				
Accruals	1,246	-	1,246	-
Other Creditors	1,890	-	1,890	1,890
	<u>3,136</u>	<u>-</u>	<u>3,136</u>	<u>1,890</u>

8 Creditors

Creditors comprised amounts falling due after more than one year as follows:

	Unrestricted	Restricted	2023	2022
			£	£
Bank Loans	10,157	-	10,157	13,082
Hire purchase	8,150	-	8,150	19,351
	<u>18,307</u>	<u>-</u>	<u>18,307</u>	<u>32,433</u>

9 The Funds of the Charity

	<u>At 1st</u> <u>April 2022</u>	<u>Incoming</u> <u>Resources</u>	<u>Outgoing</u> <u>Resources</u>	<u>Transfer</u>	<u>At 31st</u> <u>March 2023</u>
	£	£	£	£	£
Unrestricted Funds	79,595	45,882	(57,904)	-	67,573
Restricted Funds	426,284	-	-	-	426,284
Total	<u>505,879</u>	<u>45,882</u>	<u>(57,904)</u>	<u>-</u>	<u>493,857</u>

SOUTH ASTON COMMUNITY ASSOCIATION

England & Wales - Charity number 1106139

Accounts

Company Registration Number: 03413884

Registered Charity Number: 1106139

South Aston Community Association

(A Company Limited by Guarantee)

Annual report and financial statements

For the year ended 31 March 2022

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South Aston Community Association

For the year ended 31 March 2022

Legal and administrative information

Name of Charity: South Aston Community Association

Charity Registration Number: 1106139

Company Registration: 03413884

Registered office: 2 Tower Road
Upper Sutton Street
Birmingham
West Midlands
B6 5BZ

Accountants: Hisbah LLP
Chartered Certified Accountants
7 Greenfield Crescent
Edgbaston
Birmingham
B15 3BE
www.hisbah.co.uk

Bankers: The Co-Operative Bank Plc
Head Office
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Directors & Trustees

The Directors and Trustees who served during the year under review were as follows:

Mr. Clarence Brown	Director	_____
Mr. Saleh Abdelrahman Ahmed	Director	_____
Mr. Mohammad Musa	Director	_____
Mr. Richard Jonathan Wood	Director	_____
Mr. Jedi Campbell	Director	_____

The trustees present their report and financial statements for the year ended 31 March 2022.

Legal information on page 2 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice- Accounting and Reporting by Charities.

2 Structure, Governance & Management

a) Governing Document

South Aston Community Association is a company limited by guarantee and is governed by a Memorandum and Articles of Association.

b) Recruitment & Appointment of Trustees

The Charity recruits its trustees via advertisement in the local press.

The respondents are interviewed by the current Board Of Trustees and references are sought.

c) Induction and Training of Trustees

Newly appointed Trustees are provided with an induction pack. The induction pack includes the following:

- 1 South Aston Community Association's Memorandum and Articles of Association.
- 2 Last Audited Accounts
- 3 Copies of South Aston Community Association's Policies
- 4 South Aston Community Association's Budget and Cashflow
- 5 South Aston Community Association's Business Plan
- 6 Charity Commission guidance on the role and responsibilities of Charity Trustees
- 7 Work Plan for South Aston Community Association for the next 3-6 months.

d) Major Risks

The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place that mitigate those risks. To that end, the trustees are continually monitoring and managing those risks and have put in place appropriate measures to mitigate them.

3. Objectives & Activities

The centre exists to secure the needs of its local community by the promise of activities including sports and leisure on the Multi Use Games Area installed with funding from Sports England. We also assist with young people attempting to address issues associated with guns and gangs in the areas. A drugs rehabilitation project works from the centre. The centre clearly meets the definition of providing community benefit.

4. Financial Review/ Position

Incoming resources in the year were **£83,735**. The Charity made an overall profit of **£18,538**.

Designated Funds

This represents the net amount of the restricted fund used for the purchase of the Charity's premises and will be written down by the cost of repairs and maintenance to the building over the life of the property.

Principal Funding Sources

Rental fees and donations are the principal sources of income.

5 Plans for Future Periods

We have to reiterate that South Aston Community Association will endeavour to establish a social enterprise to generate income. This is the first strand to our sustainability model.

6 Directors' Responsibilities

Company Law and Charity Law require the directors to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the Company and of the surplus or deficit for that period. In preparing those financial statements, the directors are required to:

- a) Select suitable accounting policies and then apply them consistently.
- b) Make judgements and estimates that are reasonable and prudent.
- c) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006.

South Aston Community Association
Directors' Report (Continued)
For the year ended 31 March 2022

The Trustees are responsible for ensuring that the Charity maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

This report has been prepared in accordance with the statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with Companies Act 2006 relating to small companies.

By Order of the Board

Mr. Clarence Brown

Company Director 

Date 28/11/22

I report on the accounts of the Trust for the year ended 31 March 2022 set out on pages 6 to 9.

This report is made solely to the Trustees in accordance with Sections 43 and 44 of the Charities Act 1993. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees for my examination work.

Respective Responsibilities Of The Trustees and Examiner

The Charity's Trustees (who are also the directors of the Company for the purposes of Company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts (under section 43(3)(a) of the 1993 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- To state whether particular matters have come to my attention.

Basis of the 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 I do not express an audit opinion on the view given by the accounts.

Opinion

In connection with my examination, no other 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

South Aston Community Association
Income and Expenditure Account and
Statement of Financial Activities
For the year ended 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and Expenditure					
Incoming Resources					
Activities for generating funds		50,135	-	50,135	44,753
Other operating income		33,600	-	33,600	25,000
Total Incoming Resources		83,735	-	83,735	69,753
Resources Expended					
Charitable activities		53,433	-	53,433	53,251
Governance costs		11,764	-	11,764	9,208
Total Resources Expended		65,197	-	65,197	62,459
Net movement in funds before transfers		18,538	-	18,538	7,294
Net movement in funds		18,538	-	18,538	7,294
Total funds brought forward		53,763	426,284	480,047	480,047
Total Funds Carried Forward		72,301	426,284	498,585	487,341

There are no recognised gains or losses in 2022 other than the result for the year.
All activities derive from continuing operations.

The notes on pages 8 to 14 part of these financial statements.

	Note	2022 £	2021 £
Fixed Assets			
Tangible Assets	5	409,778	401,170
Current Assets			
Debtors	6	81,570	71,667
Cash at bank and in hand		48,854	31,394
		<u>540,202</u>	<u>504,231</u>
Creditors- Amounts falling due within one year	7	(1,890)	(1,890)
Creditors- Amounts falling due after more than one year	8	(32,433)	(15,000)
Net Assets		<u>505,879</u>	<u>487,341</u>
Accumulated Funds			
Balance brought forward		487,341	480,047
Surplus of expenditure over income		18,538	7,294
As at 31 March 2022	9	<u>505,879</u>	<u>487,341</u>

The financial statements have been prepared in accordance with the special provisions of Part V11 of the Companies Act 2006 relating to small companies and with the Statement of Recommended Practice. Accounting and reporting by Charities issued in March 2005 and the Financial Standard for Smaller Entities (effective January 2005).

The Trustees are of the opinion that the company is entitled to the exemptions from audit conferred by section 447 of the Companies Act 2006.

The Trustees are responsible for:

- ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006, and
- preparing accounts which give a true and fair view of the state of affairs of the company as at 31st March 2021, and its results for the year then ended in accordance with the requirements of section 386 of the Companies Act 2006, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The financial statements on page 5 to 13 were approved by the Trustees on 28 November 2022 and signed on their behalf by:



Mr. Clarence Brown

Director

Date: 28/11/22

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006, applicable accounting standards and the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities, issued in March 2005. As permitted by financial reporting standard number 1, the company has taken advantage of the provision available to a small company exempting from preparing a cash flow statement.

b) Company Status

The Charity is a company limited by guarantee. The members of the company are the Trustees who are also ordinary members and named on page 2. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

c) Fund Accounting

Unrestricted Funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the Trustees in furtherance of the Charity's objects and that have not been designated for other purposes.

Restricted funds are funds subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

d) Incoming Resources

Recognition of incoming resources

These are included in the statement of Financial Activities (SOFA) when

- the charity receives the resources

e) Resources Expended

Recognition of expenditure and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Expenditure is recognised on an accruals basis as a liability is incurred.

Cost of charitable activities

These comprise these costs incurred by the charity in the delivery of its activities and services for its beneficiaries. They include both costs that can be directly allocated to the charity's activities and cost of an indirect nature necessary to support them.

Governance costs

These are costs associated with the governance arrangements of the charity. They include the costs of the preparation and examination of statutory accounts, trustees meetings and the costs of any legal advice given to trustees on governance or constitutional matters.

All costs are charged between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity (or project) are allocated directly; others are apportioned on an appropriate basis.

f) Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report, where material.

g) Fixed Assets

Tangible fixed assets for charity's own use

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

A fixed asset acquired fully or partly from a restricted grant is included at its full cost of acquisition without netting off the grant proceeds and the grant is reported as an incoming resource. Where the use of the asset such acquired is not restricted by the grantor, an amount equal the grant is transferred into a designated fund to be written off over the useful life of the asset in accordance with the recommendations of SORP 2005, paragraph 111.

h) Depreciation

Freehold Land & Buildings are not depreciated in view of their high level of maintenance. Other Tangible Fixed Assets are depreciated to write off their cost less any estimated residual value over their useful lives at the following rates:

Equipment	12.50% Reducing balance
Land & Buildings	2% Straight line

i) Cashflow

The Charity has taken advantage of the exemptions in FRS 1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

2. Incoming Resources from Generated Funds

a) Voluntary income	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
Rental Fees	50,135	-	50,135	44,753
	<hr/>	<hr/>	<hr/>	
	50,135	-	50,135	44,753
	<hr/>	<hr/>	<hr/>	

3 Total Resources Expended

Item Description	Charitable activities £	Governance Costs £	Total 2022 £	Total 2021 £
Rent, rates and water	10,201	-	10,201	11,961
Heat and light	5,881	-	5,881	5,748
Printing, postage and stationery	1,106	-	1,106	748
Refuse collection	800	-	800	661
Telephone, fax and internet	1,738	-	1,738	1,021
General insurance	1,888	-	1,888	1,798
Accountancy fees	-	1,200	1,200	1,000
Bank loan interest	212	-	212	-
Sundry expenses	676	-	676	622
Photocopier lease	418	-	418	524
Repairs and maintenance	10,633	-	10,633	9,125
General travel expenses	-	-	-	2,615
Charitable donations	1,400	-	1,400	-
Security costs	1,088	-	1,088	2,856
Professional fees	-	10,564	10,564	8,208
Depreciation charge	17,392	-	17,392	15,572
	53,433	11,764	65,197	62,459

4 Net movement in funds before transfers

These are stated after charging:

	2022 £	2021 £
Depreciation	17,392	15,572
Reporting Accountants' Remuneration	1,200	1000
	18,592	16,572

5 Tangible Fixed Assets

Tangible Fixed assets comprised:

	Freehold and Buildings	Veolia Project	Plant & Machinery	Total
	£	£	£	£
Cost				
At 1st April 2021	413,612	85,842	181,660	681,114
Additions	-	26,000	-	26,000
At 31st March 2022	413,612	111,842	181,660	707,114
Depreciation				
At 1st April 2021	64,046	39,836	176,062	279,944
Charge for year	6,991	9,001	1,400	17,392
At 31st March 2022	71,037	48,837	177,462	297,336
Net Book Value				
At 31st March 2022	342,575	63,005	4,198	409,778
At 31st March 2021	349,566	46,006	5,598	401,170

6 Debtors

Debtors comprised amounts falling due within one year as follows:

	Unrestricted	Restricted	2022	2021
			£	£
Other debtors	81,570	-	81,570	71,667
	81,570	-	81,570	71,667

South Aston Community Association
Notes and Accounting Policies
For the year ended 31 March 2022

7 Creditors

Creditors comprised amounts falling due within one year as follows:

	Unrestricted	Restricted	2022	2021
			£	£
Other Creditors	1,890	-	1,890	1,890
	<u>1,890</u>	<u>-</u>	<u>1,890</u>	<u>1,890</u>

8 Creditors

Creditors comprised amounts falling due after more than one year as follows:

	Unrestricted	Restricted	2022	2021
			£	£
Bank Loans	13,082	-	13,082	15,000
Hire purchase	19,351	-	19,351	-
	<u>32,433</u>	<u>-</u>	<u>32,433</u>	<u>15,000</u>

9 The Funds of the Charity

	<u>At 1st</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>Transfer</u>	<u>At 31st</u>
	<u>April 2021</u>	<u>Resources</u>	<u>Resources</u>		<u>March 2022</u>
	£	£	£	£	£
Unrestricted Funds	61,057	83,735	(65,197)	-	79,595
Restricted Funds	426,284	-	-	-	426,284
Total	<u>487,341</u>	<u>83,735</u>	<u>(65,197)</u>	<u>-</u>	<u>505,879</u>

SOUTH ASTON COMMUNITY ASSOCIATION

England & Wales - Charity number 1106139

Accounts

Company Registration Number: 03413884

Registered Charity Number: 1106139

South Aston Community Association

(A Company Limited by Guarantee)

Annual report and financial statements

For the year ended 31 March 2021

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South Aston Community Association

For the year ended 31 March 2021

Legal and administrative information

Name of Charity: South Aston Community Association

Charity Registration Number: 1106139

Company Registration: 03413884

Registered office: 2 Tower Road
Upper Sutton Street
Birmingham
West Midlands
B6 5BZ

Accountants: Hisbah LLP
Chartered Certified Accountants
7 Greenfield Crescent
Edgbaston
Birmingham
B15 3BE

www.hisbah.co.uk

Bankers: The Co-Operative Bank Plc
Head Office
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Directors & Trustees

The Directors and Trustees who served during the year under review were as follows:

Mr. Clarence Brown	Director	_____
Mr. Saleh Abdelrahman Ahmed	Director	_____
Mr. Mohammad Musa	Director	_____
Mr. Richard Jonathan Wood	Director	_____
Mr. Jedi Campbell	Director	_____

The trustees present their report and financial statements for the year ended 31 March 2021.

Legal information on page 2 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice- Accounting and Reporting by Charities.

2 Structure, Governance & Management

a) Governing Document

South Aston Community Association is a company limited by guarantee and is governed by a Memorandum and Articles of Association.

b) Recruitment & Appointment of Trustees

The Charity recruits its trustees via advertisement in the local press. The respondents are interviewed by the current Board Of Trustees and references are sought.

c) Induction & Training of Trustees

Newly appointed Trustees are provided with an induction pack. The induction pack includes the following:

- 1 South Aston Community Association's Memorandum and Articles of Association.
- 2 Last Audited Accounts
- 3 Copies of South Aston Community Association's Policies
- 4 South Aston Community Association's Budget & Cashflow
- 5 South Aston Community Association's Business Plan
- 6 Charity Commission guidance on the role and responsibilities of Charity Trustees
- 7 Work Plan for South Aston Community Association for the next 3-6 months.

d) Major Risks

The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place that mitigate those risks. To that end, the trustees are continually monitoring and managing those risks and have put in place appropriate measures to mitigate them.

3. Objectives & Activities

The centre exists to secure the needs of its local community by the promise of activities including sports and leisure on the Multi Use Games Area installed with funding from Sports England. We also assist with young people attempting to address issues associated with guns and gangs in the areas. A drugs rehabilitation project works from the centre. The centre clearly meets the definition of providing community benefit.

4. Financial Review/ Position

Incoming resources in the year were **£69,753**. The Charity made an overall profit of **£7,294**.

Designated Funds

This represents the net amount of the restricted fund used for the purchase of the Charity's premises and will be written down by the cost of repairs and maintenance to the building over the life of the property.

Principal Funding Sources

Rental fees and donations are the principal sources of income.

5 Plans for Future Periods

We have to reiterate that South Aston Community Association will endeavour to establish a social enterprise to generate income. This is the first strand to our sustainability model.

6 Directors' Responsibilities

Company Law and Charity Law require the directors to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the Company and of the surplus or deficit for that period. In preparing those financial statements, the directors are required to:

- a) Select suitable accounting policies and then apply them consistently.
- b) Make judgements and estimates that are reasonable and prudent.
- c) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006.

The directors are responsible for ensuring that the company maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

This report has been prepared in accordance with the statement of Recommended Practice: Accounting & Reporting by Charities and in accordance with Companies Act 2006 relating to small companies.

By Order of the Board

Mr. Clarence Brown

Company Director *C. Brown*

Date 23/12/2021

I report on the accounts of the Trust for the year ended 31 March 2021 set out on pages 6 to 9.

This report is made solely to the Trustees in accordance with Sections 43 and 44 of the Charities Act 1993. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees for my examination work.

Respective Responsibilities Of The Trustees & Examiner

The Charity's Trustees (who are also the directors of the Company for the purposes of Company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts (under section 43(3)(a) of the 1993 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- To state whether particular matters have come to my attention.

Basis of the 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 I do not express an audit opinion on the view given by the accounts.

Opinion

In connection with my examination, no other 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

South Aston Community Association
Income and Expenditure Account and
Statement of Financial Activities
For the year ended 31 March 2021

Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income and Expenditure				
Incoming Resources				
Activities for generating funds	44,753	-	44,753	43,753
Other operating income	25,000	-	25,000	-
Total incoming resources	69,753	-	69,753	43,753
Resources Expended				
Charitable activities	53,251	-	53,251	59,341
Governance Costs	9,208	-	9,208	12,885
Total Resources Expended	62,459	-	62,459	72,226
Net movement in funds before transfers	7,294	-	7,294	(28,473)
Net movement in funds	7,294	-	7,294	(28,473)
Total Funds b/f	53,763	426,284	480,047	508,520
Total Funds Carried Forward	61,057	426,284	487,341	480,047

There are no recognised gains or losses in 2021 other than the result for the year.
All activities derive from continuing operations.

The notes on pages 8 to 14 part of these financial statements.

South Aston Community Association

Balance Sheet

For the year ended 31 March 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible Assets	5	401,170	416,742
Current Assets			
Debtors	6	71,667	61,553
Cash at bank and in hand		31,394	4,552
		504,231	482,847
Creditors- Amounts falling due within one year	7	(1,890)	(2,800)
Creditors- Amounts falling due after more than one year	8	(15,000)	-
Net Assets		487,341	480,047
Accumulated Funds			
Balance brought forward		480,047	508,520
Surplus of expenditure over income		7,294	(28,473)
As at 31 March 2020	9	487,341	480,047

The financial statements have been prepared in accordance with the special provisions of Part V11 of the Companies Act 2006 relating to small companies and with the Statement of Recommended Practice. Accounting and reporting by Charities issued in March 2005 and the Financial Standard for Smaller Entities (effective January 2005).

The Trustees are of the opinion that the company is entitled to the exemptions from audit conferred by section 447 of the Companies Act 2006.


The Trustees are responsible for:

- ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006, and
- preparing accounts which give a true and fair view of the state of affairs of the company as at 31st March 2021, and its results for the year then ended in accordance with the requirements of section 386 of the Companies Act 2006, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The financial statements on page 5 to 13 were approved by the Trustees on 23 December 2021 and signed on their behalf by:

Mr. Clarence Brown

Director



Date:

23/12/2021

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006, applicable accounting standards and the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities, issued in March 2005. As permitted by financial reporting standard number 1, the company has taken advantage of the provision available to a small company exempting from preparing a cash flow statement.

b) Company Status

The Charity is a company limited by guarantee. The members of the company are the Trustees who are also ordinary members and named on page 2. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

c) Fund Accounting

Unrestricted Funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the Trustees in furtherance of the Charity's objects and that have not been designated for other purposes.

Restricted funds are funds subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

d) Incoming Resources

Recognition of incoming resources

These are included in the statement of Financial Activities (SOFA) when

- the charity receives the resources

e) Resources Expended

Recognition of expenditure and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Expenditure is recognised on an accruals basis as a liability is incurred.

Cost of charitable activities

These comprise these costs incurred by the charity in the delivery of its activities and services for its beneficiaries. They include both costs that can be directly allocated to the charity's activities and cost of an indirect nature necessary to support them.

Governance costs

These are costs associated with the governance arrangements of the charity. They include the costs of the preparation and examination of statutory accounts, trustees meetings and the costs of any legal advice given to trustees on governance or constitutional matters.

All costs are charged between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity (or project) are allocated directly; others are apportioned on an appropriate basis.

f) Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report, where material.

g) Fixed Assets

Tangible fixed assets for charity's own use

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

A fixed asset acquired fully or partly from a restricted grant is included at its full cost of acquisition without netting off the grant proceeds and the grant is reported as an incoming resource. Where the use of the asset such acquired is not restricted by the grantor, an amount equal the grant is transferred into a designated fund to be written off over the useful life of the asset in accordance with the recommendations of SORP 2005, paragraph 111.

h) Depreciation

Freehold Land & Buildings are not depreciated in view of their high level of maintenance. Other Tangible Fixed Assets are depreciated to write off their cost less any estimated residual value over their useful lives at the following rates:

Equipment	25% Reducing balance
Land & Buildings	2% Straight line

i) Cashflow

The Charity has taken advantage of the exemptions in FRS 1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

2. Incoming Resources from Generated Funds

a) Voluntary income

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
Rental Fees	44,753	-	44,753	43,753
	<u>44,753</u>	<u>-</u>	<u>44,753</u>	<u>43,753</u>

South Aston Community Association
Notes to the Financial Statements - (Continued)
For the year ended 31 March 2021

3 Total Resources Expended

Item Description	Charitable activities £	Governance Costs £	Total 2021 £	Total 2020 £
Rent, Rates & Water	11,961	-	11,961	13,290
Heat and Light	5,748	-	5,748	7,463
Printing, postage and stationery	748	-	748	129
Refuse Collection	661	-	661	605
Telephone, fax and internet	1,021	-	1,021	880
General Insurance	1,798	-	1,798	1,772
Accountancy Fees	-	1,000	1,000	1,000
Sundry Expenses	622	-	622	678
Photocopier Lease	524	-	524	289
Repairs & Maintenance	9,125	-	9,125	13,684
General Travel Expenses	2,615	-	2,615	3,050
Security Costs	2,856	-	2,856	222
Professional Fees	-	8,208	8,208	11,885
Depreciation Charge	15,572	-	15,572	17,279
	<u>53,251</u>	<u>9,208</u>	<u>62,459</u>	<u>72,226</u>

4 Net movement in funds before transfers

These are stated after charging:

	2021 £	2020 £
Depreciation	15,572	17,279
Reporting Accountants' Remuneration	1,000	1000
	<u>16,572</u>	<u>18,279</u>

5 Tangible Fixed Assets

Tangible Fixed assets comprised:

	Freehold and Buildings	Veolia Project	Plant & Machinery	Total
	£	£	£	£
Cost				
At 1st April 2020	413,612	85,842	181,660	681,114
At 31st March 2021	413,612	85,842	181,660	681,114
Depreciation				
At 1st April 2020	56,912	33,264	174,196	264,372
Charge for year	7,134	6,572	1,866	15,572
At 31st March 2021	64,046	39,836	176,062	279,944
Net Book Value				
At 31st March 2021	349,566	46,006	5,598	401,170
At 31st March 2020	356,700	52,578	7,464	416,742

6 Debtors

Debtors comprised amounts falling due within one year as follows:

	Unrestricted	Restricted	2021	2020
			£	£
Other Debtors	71,667	-	71,667	61,553
	71,667	-	71,667	61,553

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7 Creditors

Creditors comprised amounts falling due within one year as follows:

	Unrestricted	Restricted	2021 £	2020 £
Trade Creditors				
Accruals	-	-	-	910
Other Creditors	1,890	-	1,890	1,890
	<u>1,890</u>	<u>-</u>	<u>1,890</u>	<u>2,800</u>

8 Creditors

Creditors comprised amounts falling due after more than one year as follows:

	Unrestricted	Restricted	2021 £	2020 £
Bank Loans	15,000	-	15,000	-
	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>

9 The Funds of the Charity

	<u>At 1st April 2020</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Transfer</u>	<u>At 31st March 2021</u>
	£	£	£	£	£
Unrestricted Funds	53,763	69,753	(62,459)	-	61,057
Restricted Funds	426,284	-	-	-	426,284
Total	<u>480,047</u>	<u>69,753</u>	<u>(62,459)</u>	<u>-</u>	<u>487,341</u>