

SHIRLEY COMMUNITY ASSOCIATION

England & Wales · Charity number 229066

Details

Status Registered

Legal form Trust

Registered 1963-06-26

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

Contact

Address The Shirley Centre
274 Stratford Road
Shirley
Solihull
West Midlands
B90 3AD

Phone 01212505005

Email info@shica.org.uk

Website www.shica.org.uk

Activities

Objects: COMMUNITY ASSOCIATION TO FURTHER HEALTH, ADVANCE EDUCATION, PROVIDE MEETING PLACES AND FACILITIES FOR PHYSICAL AND MENTAL TRAINING AND RECREATION AND DEVELOPMENT AND OTHER CHARITABLE PURPOSES.

Activities: The activities of the Association are to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the inhabitants of Shirley and to maintain and manage a Community Centre where those activities can take place.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** SHIRLEY AND NEIGHBOURHOOD
- Solihull

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£199,791	£210,074	-	-
2024-09-30	£107,514	£113,822	-	-
2023-09-30	£147,306	£202,654	-	-
2022-09-30	£143,963	£127,198	-	-
2021-09-30	£70,594	£80,753	-	-

Trustees

Name	Role	Appointed
Richard Graham Saunders	Chair	2019-07-08
Alan Trevor Bailey		2021-08-07
Carolyn Bausor		2020-05-01
Christopher Harry Moss		2022-01-29
David Norman Oliver		2022-01-29
GORDON BRAGG		2015-09-14
Grace Georgia Allen		2026-01-30
JILL TOWNSEND		
Jaishree Thomas		2022-01-28
Jeanne Moss		2016-01-15
Matthew Stait		2025-09-16
Patricia Susan Causon		2019-03-08
ROGER HANDY		
Rebecca Puzzo		2026-01-30

SHIRLEY COMMUNITY ASSOCIATION

England & Wales - Charity number 229066

Accounts

Charity registration number 00229066 (England and Wales)

SHIRLEY COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

SHIRLEY COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Gordon Bragg
Roger Handy
Jeanne Moss
Irene Sayer
Jill Townsend
Carolyn Bausor
Pat Causon
Richard Saunders
Alan Bailey
David Oliver
Christopher Moss
Jaishree Thomas

Company number Independent examiner

00229066
Thomas & Young Limited
Carleton House
266-268 Stratford Road
Shirley
Solihull
B90 3AD

Solicitors

Sydney Mitchell LLP
Chattock House
346 Stratford Road
Shirley
Solihull
West Midlands
B90 3DN

SHIRLEY COMMUNITY ASSOCIATION

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SHIRLEY COMMUNITY ASSOCIATION

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Despite the very challenging economic climate currently being experienced, the Shirley Community Association remains committed to its Objects, as stated in its constitution. Firstly the Association exists to improve the conditions of life for the inhabitants of Shirley and the surrounding area, by providing facilities for social, recreational and leisure activities. Secondly, the Association is the above objectives. charged with the maintenance and management of the Shirley Centre as a base for furtherance of the above objectives.

The Association can rightfully take pride in the number of opportunities it presents for local people to enjoy their leisure time. Regular activities hosted at the Centre include Art, Yoga, Whist, Drama, Dance Classes, Choir, Martial Arts classes, various activities for parents-to-be, babies, toddlers and children – the list is long and diverse. In addition, the Centre is a popular venue for private parties, family celebrations and cultural events. The Association can proudly boast that it provides something for all ages and all members of the local community.

With a building now 40 years old, it is to be expected that the cost of upkeep will be significant. Nevertheless, the Executive Committee of the Association is acutely aware of the necessity to ensure that essential repairs are prioritised and improvements are carried out, where funds permit. The original cooker in the main kitchen faced being condemned by the Gas Safety inspector and a new unit has been installed. The Association was successful in obtaining a grant from Heart of England Community Fund – Community Buildings. which allowed us to carry out a full refurbishment of the main ladies' and gents' toilets. This was completed in January. The automatic doors at the main entrance to the building have been problematic this year, so a new control system was fitted in early September. On behalf of the Association, I would like to thank our Vice Chairman and Chair of the Management and Finance Sub-Committee, Pat Causon, who oversaw the grant applications and supervised the subsequent work on the above projects. I would also like to acknowledge the work of the Management and Finance Sub-Committee in not only ensuring that the building is maintained to a high standard but balancing these needs against the expenditure required.

On the subject of finance, it is always a difficult task to balance the unavoidable costs of running the Centre against the available income. Household incomes and business expenses continue to be stretched and the Association has to find a way that allows it to continue to pursue its objectives but, at the same time, provide an economically viable service to its members and its hirers. To this end, we have tried hard to keep our hire charges as affordable as possible. Rates were held at the 2024 level until August 2025 (18 months). From September, a 7% increase was applied. The National Living Wage increased to £12.21ph in April and will rise again in April 2026. Increases in the Employers NI contributions also came into effect in 2025. Our energy costs increased sharply during the financial year. This is of particular concern to the Executive Committee and our current focus is on ways in which this particular expenditure can be better controlled. We have a grant application in with Heart of England Community Fund – Net Zero. in order to replace as many as possible of our existing fluorescent lights with LED panels, which are much more energy-efficient. The Executive Committee continues to work hard to maintain the building as an excellent facility whilst, at the same time, remaining financially prudent. In the current climate, this is a challenging task.

Our staffing position has seen some notable changes this year. In November 2024, Charlotte Pagett resigned from her position as Lettings Secretary. The post was advertised in late November and attracted 10 applications, from which a short list of four candidates was selected. Interviews were held in early January and the successful candidate was Mrs Ann Parkinson. Ann has been connected with the Centre for over 20 years through her participation in Centre Stage. She has had an immediate impact in the role, with casual bookings this calendar year up by 25% and several new regular hirers, including Yummy Yoga Mummies, Table Tennis, Rise Health and Fitness, and regular block bookings by the NC Training Group Ltd. In July, Mrs Cheryl Wheeler joined our caretaker team, initially covering holidays and sickness and now sharing the evening shifts with Gordon Taylor. Cheryl brings much useful experience in event management and is proving an extremely adaptable and competent member of the team. With Cheryl's appointment confirmed, the Executive Committee has approved a new role for our Lead Caretaker, Roger Bausor. Roger has been relieved of duties on Monday and Tuesday evenings in order to undertake a more supervisory role. This change will provide the team with greater flexibility, particularly when cover is required for sickness and holidays.

SHIRLEY COMMUNITY ASSOCIATION

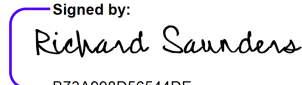
CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Centre Stage has organised a number of events for the Association, throughout the year. The production of the musical 'Annie' ran for six performances in February 2025 and was widely praised, and a virtual sell-out. This was followed by the summer production of 'Agatha Crusty and the Medieval Murders'. This light-hearted send-up of the murder mystery genre was very warmly received by audiences at the three performances in June. In May, a VE Day 80th Anniversary Celebration evening was held and attended by over 80 members and friends of the Association, including the Mayor of Solihull, Councillor Shahin Ashraf. Appropriate to the era, music was provided by the Sharmanaires Big Band. It proved an enjoyable and memorable evening. Centre Stage also organised two of the ever-popular quiz evenings, both very well-attended. One disappointment was the proposed New Year's Eve Party, which unfortunately had to be cancelled due to poor ticket sales. This broke a long tradition of New Years celebrations at the Centre and unfortunately has led to a reluctance to risk organising such events in the future.

The Executive Committee remains small in number, with eight active trustees regularly attending the bi-monthly meetings. Inevitably this means that the work of running the Association falls to a handful of people, the majority of whom are in their 'senior years'. This is a matter of concern to the current trustees, as the future of the Association and the Shirley Centre will depend on younger people being willing to invest their time and energy in what is a superb facility serving Shirley and the surrounding area.

Signed by:



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Mr. R.G. Saunders

Chairman

18-02-2026

Date:

SHIRLEY COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their annual report and financial statements for the year ended 30 September 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are 1) to promote, for the benefit of the inhabitants of Shirley and the neighbourhood, without any form of discrimination, by associating local authorities, voluntary groups and inhabitants, in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation, with the objective of improving the conditions of life for the said inhabitants as determined by the association, and 2) to establish or secure the establishment of a Community Centre and to maintain and manage, and to co-operate with any Local Authority in the maintenance and management of such a centre for activities promoted by the Association and its constituent bodies in furtherance of the above objectives.

There has been no change in these during the year.

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

The charity is grateful for the unstinting efforts of its volunteers, who are involved in managing the Association and running various sub sections.

Achievements and performance

Financial review

The results of the charity's income and expenditure for the year are shown on page 6. The trustees are satisfied with the results. The repairs and maintenance costs in the year were higher than previous the previous year, and the results show the operations of the core activities without one off costs. The deficit reported of £10,283 compares with £6,308 in 2024.

The Association continues with a reserve policy recommended by the Finance Committee, and approved by the Executive Committee, for funding of future high cost projects and as a safeguard against unexpected large expenses.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. They have also complied with laws and regulations in force during the year.

Structure, governance and management

The charity is constituted under a Memorandum of Association and is a registered charity (number 229066).

The trustees who served during the year and up to the date of signature of the financial statements were:

Gordon Bragg
Roger Handy
Jeanne Moss
Irene Sayer
Jill Townsend
Carolyn Bausor
Pat Causon
Richard Saunders
Alan Bailey
David Oliver
Christopher Moss

SHIRLEY COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Jaishree Thomas

The management of the charity is the responsibility of the Trustees, who are elected, appointed and co-opted under the terms of the Association's Constitution.

The Executive Committee (Trustees) is the governing body of the Association. It consists of representatives from all Sub-Sections and Affiliated Groups. Elected Members and Local Council Representatives. There are sub-committees for Management and Finance, and they each provide a report at the monthly Executive Meeting, when a sub-committee had met, as do the Sub-sections and Affiliated Groups. All decisions relating to Association affairs and finances are made by the Executive Committee at these monthly meetings, after receiving recommendations from the relevant sub committee where appropriate.

New Trustees are provided with an information pack detailing their rights and responsibilities, with guidance made available through the expertise and experience of the other Trustees.

All related Sub-Sections and the Sub-Committee operate under the rules determined by the Executive Committee, as laid down in the Association's Constitution.

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

Signed by:

Richard Saunders

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Richard Saunders

Trustee 18-02-2026

Dated:

SHIRLEY COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SHIRLEY COMMUNITY ASSOCIATION

I report to the trustees on my examination of the financial statements of Shirley Community Association (the charity) for the year ended 30 September 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

Mark McLean FCA

Signed by:



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Thomas & Young Limited

Carleton House
266-268 Stratford Road
Shirley
Solihull
B90 3AD

18-02-2026

Dated:

SHIRLEY COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Notes						
Income and endowments from:						
Donations and legacies	30	54,780	54,810	-	-	-
Charitable activities	139,181	-	139,181	102,046	1,402	103,448
Investments	1,649	-	1,649	779	-	779
Other income	4,151	-	4,151	3,287	-	3,287
Total income	145,011	54,780	199,791	106,112	1,402	107,514
Expenditure on:						
Charitable activities	132,737	77,337	210,074	113,455	367	113,822
Total expenditure	132,737	77,337	210,074	113,455	367	113,822
Net income/(expenditure) and movement in funds	12,274	(22,557)	(10,283)	(7,343)	1,035	(6,308)
Reconciliation of funds:						
Fund balances at 1 October 2024	42,123	47,710	89,833	49,466	46,675	96,141
Fund balances at 30 September 2025	54,397	25,153	79,550	42,123	47,710	89,833

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

SHIRLEY COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	13		6,360		2,005
Current assets					
Debtors	14	7,303		6,873	
Cash at bank and in hand		76,257		88,847	
		<u>83,560</u>		<u>95,720</u>	
Creditors: amounts falling due within one year	15	<u>(10,370)</u>		<u>(7,892)</u>	
Net current assets			73,190		87,828
Total assets less current liabilities			<u>79,550</u>		<u>89,833</u>
The funds of the charity					
Restricted income funds	17		25,153		47,710
Unrestricted funds	18		54,397		42,123
			<u>79,550</u>		<u>89,833</u>

The financial statements were approved by the trustees on 18-02-2026

Signed by:

B73A998D56644DE..
 Richard Saunders
Trustee

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

Charity information

Shirley Community Association is a charity constituted under a Memorandum of Association and is a registered charity (number 229066).

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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

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

All resources expended are inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

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

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

Bowls section	20% straight line
Fixtures and fittings	10% straight line
Computers	33.3% straight line

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2025 £	2025 £	2025 £	2024 £
Donations and gifts	30	-	30	-
Donations, grants and legacies	-	54,780	54,780	-
	<u>30</u>	<u>54,780</u>	<u>54,810</u>	<u>-</u>
For the year ended 30 September 2024	<u>-</u>	<u>-</u>		<u>-</u>

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

4 Charitable activities

	Sub-section income 2025 £	Rent and Lettings 2025 £	Membership subscriptions 2025 £	Total 2025 £	Total 2024 £
Dances and art	2,603	-	-	2,603	2,738
Sports and keep fit	11,016	-	-	11,016	10,596
Drama and singing	10,951	-	-	10,951	8,973
New Year's Eve party	-	-	-	-	821
Other income	1	107,914	3,392	111,307	77,517
Bingo and card games	3,304	-	-	3,304	2,803
	<u>27,875</u>	<u>107,914</u>	<u>3,392</u>	<u>139,181</u>	<u>103,448</u>
Analysis by fund					
Unrestricted funds	27,875	107,914	3,392	139,181	102,046
Restricted funds	-	-	-	-	1,402
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,402</u>
For the year ended 30 September 2024					
Unrestricted funds	25,933	72,679	3,434		102,046
Restricted funds	1,402	-	-		1,402
	<u>27,335</u>	<u>72,679</u>	<u>3,434</u>		<u>103,448</u>

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,649	779
	<u> </u>	<u> </u>

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Vending machine income	3,915	3,257
Other income	236	30
	<u> </u>	<u> </u>
	<u>4,151</u>	<u>3,287</u>

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

7 Expenditure on charitable activities

	Direct Charitable activity 2025 £	Direct Charitable activity 2024 £
Direct costs		
Staff costs	75,184	70,294
Depreciation and impairment	1,090	487
Rates and water	4,259	2,525
Light and heat	25,665	16,868
Insurances	3,703	3,259
Unrestricted repairs and maintenance	5,061	573
Vending machine costs	2,481	3,076
Licences	1,111	1,449
Cleaning	5,879	5,283
Restricted repair costs	77,337	367
	<u>201,770</u>	<u>104,181</u>
Share of support and governance costs (see note 8)		
Support	2,902	4,102
Governance	5,402	5,539
	<u>210,074</u>	<u>113,822</u>
Analysis by fund		
Unrestricted funds	132,737	113,455
Restricted funds	77,337	367
	<u>210,074</u>	<u>113,822</u>

8 Support costs allocated to activities

	Direct Charitable activity 2025 £	Total 2024 £
Operating lease charges	338	-
Printing, postage, stationery and advertising	961	861
Computer and internet fees	1,091	2,315
Telephone and fax	-	684
Sundries	850	242
Governance	5,064	5,539
	<u>8,304</u>	<u>9,641</u>

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

8 Support costs allocated to activities (Continued)

	2025	2024
	£	£
Governance costs comprise:		
Legal and professional	5,064	5,539
	<u>5,064</u>	<u>5,539</u>

9 Net movement in funds 2025

	£	2024
	£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	3,380	3,300
Depreciation of owned tangible fixed assets	1,090	487
Operating lease charges	338	-
	<u>338</u>	<u>-</u>

10 Trustees

None of the trustees received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	6	7
	<u>6</u>	<u>7</u>

Employment costs

	2025	2024
	£	£
Wages and salaries	74,781	69,920
Other pension costs	403	374
	<u>75,184</u>	<u>70,294</u>

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

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

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

13 Tangible fixed assets

	Bowls section	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 October 2024	1,600	68,609	2,571	72,780
Additions	-	5,195	250	5,445
	<u>1,600</u>	<u>73,804</u>	<u>2,821</u>	<u>78,225</u>
At 30 September 2025	1,600	73,804	2,821	78,225
	<u>1,600</u>	<u>73,804</u>	<u>2,821</u>	<u>78,225</u>
Depreciation and impairment				
At 1 October 2024	1,600	66,665	2,510	70,775
Depreciation charged in the year	-	948	142	1,090
	<u>1,600</u>	<u>67,613</u>	<u>2,652</u>	<u>71,865</u>
At 30 September 2025	1,600	67,613	2,652	71,865
	<u>1,600</u>	<u>67,613</u>	<u>2,652</u>	<u>71,865</u>
Carrying amount				
At 30 September 2025	-	6,191	169	6,360
	<u>-</u>	<u>6,191</u>	<u>169</u>	<u>6,360</u>
At 30 September 2024	-	1,944	61	2,005
	<u>-</u>	<u>1,944</u>	<u>61</u>	<u>2,005</u>

14 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	7,303	6,873
	<u>7,303</u>	<u>6,873</u>

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	570	560
Trade creditors	345	384
Other creditors	3,650	1,700
Accruals and deferred income	5,805	5,248
	<u>10,370</u>	<u>7,892</u>

16 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	403	374
	<u>403</u>	<u>374</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

17 Restricted funds

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

	At 1 October 2024	Incoming resources	Resources expended	At 30 September 2025
	£	£	£	£
Maintenance reserve	23,028	-	(23,028)	-
Car Park reserve	24,682	-	-	24,682
Toilet refurbishment	-	53,280	(53,280)	-
Gardening reserve	-	1,500	(1,029)	471
	<u>47,710</u>	<u>54,780</u>	<u>(77,337)</u>	<u>25,153</u>

Previous year:

	At 1 October 2023	Incoming resources	Resources expended	At 30 September 2024
	£	£	£	£
Maintenance reserve	23,028	-	-	23,028
Car Park reserve	23,280	1,402	-	24,682
Windows and boiler	367	-	(367)	-
	<u>46,675</u>	<u>1,402</u>	<u>(367)</u>	<u>47,710</u>

18 Unrestricted funds

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

	At 1 October 2024	Incoming resources	Resources expended	At 30 September 2025
	£	£	£	£
General funds	<u>42,123</u>	<u>145,011</u>	<u>(132,737)</u>	<u>54,397</u>

Previous year:

	At 1 October 2023	Incoming resources	Resources expended	At 30 September 2024
	£	£	£	£
General funds	<u>49,466</u>	<u>106,112</u>	<u>(113,455)</u>	<u>42,123</u>

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 30 September 2025:			
Tangible assets	6,360	-	6,360
Current assets/(liabilities)	48,037	25,153	73,190
	<u>54,397</u>	<u>25,153</u>	<u>79,550</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 September 2024:			
Tangible assets	2,005	-	2,005
Current assets/(liabilities)	40,118	47,710	87,828
	<u>42,123</u>	<u>47,710</u>	<u>89,833</u>

20 Operating lease commitments

Lessee

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

	2025 £	2024 £
Within one year	<u>3,918</u>	<u>-</u>

21 Related party transactions

Transactions with related parties

The husband of a trustee is employed as a caretaker of the charity. Procedures are in place to ensure that trustees of the charity are not involved in any discussion or decision making with regard to related party transactions. The transactions are conducted at no more than normal market terms and rates.

During the year trustees were reimbursed for expenditure they made on behalf of the Association as follows:

- J Thomas £32 for office expenses
- R Saunders £2,652 for repairs and computer equipment
- P Causon £3,246 for gardening and repairs
- J Moss £87 for office expenses

SHIRLEY COMMUNITY ASSOCIATION

England & Wales - Charity number 229066

Accounts

Charity registration number 229066 (England and Wales)

SHIRLEY COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

SHIRLEY COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Gordon Bragg
Roger Handy
Jeanne Moss
Irene Sayer
Jill Townsend
Carolyn Bausor
Pat Causon
Richard Saunders
Alan Bailey
David Oliver
Christopher Moss
Jaishree Thomas

Charity number

229066

Independent examiner

Thomas & Young Limited
Carleton House
266-268 Stratford Road
Shirley
Solihull
B90 3AD

Solicitors

Sydney Mitchell LLP
Chattock House
346 Stratford Road
Shirley
Solihull
West Midlands
B90 3DN

SHIRLEY COMMUNITY ASSOCIATION

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Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 18

SHIRLEY COMMUNITY ASSOCIATION

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Shirley Community Association has continued, throughout the year, to offer to the inhabitants of Shirley and the surrounding area, the facility to enjoy a wide variety of social, educational and recreational activities. This aim, in itself, has its challenges. The cost of living crisis continues to impact many people, restricting their disposable income and therefore their ability to enjoy activities which involve even a modest cost. Furthermore the use of community facilities like the Shirley Centre has fallen over the past two decades, and especially since the 2020 pandemic. This has been clearly reflected in the membership of the Association. Nevertheless, on a regular weekly basis, the Shirley Centre hosts over 20 different activities, organised by sections of the Association and by external hirers. These activities range from Keep Fit Classes to Whist and from Yoga to Dance and Drama. In addition to this, the Centre has hosted private events, of many and varied types, virtually every weekend of the year.

The Executive Committee continues to make strenuous efforts to maintain and improve the fabric of the Shirley Centre. The building is approaching its 40th birthday and many parts are showing their age. The Management and Finance Committee, headed by Pat Causon, continues to monitor the condition of the buildings, initiating repairs and maintenance where required, subject of course to the necessary funds being available. To this end, two major grants have been applied for. We have received notification of one of those grants being successful and we are optimistic that the award of the second grant will be confirmed very shortly. We have therefore put plans in place for a complete refurbishment of the main ladies' and gents' toilets, in order to bring them up to the standard expected in this day and age. Should we be successful in obtaining the second grant, we have provisional plans to carry out long-overdue resurfacing of the car park, replacement of the front doors, which have become very unreliable, and upgrades to our security. New fire doors have been installed at the end of the main corridor and there has been an ongoing programme of repainting in order to freshen up the look of the building. New carpets have been laid in the bar area and the Lettings Office. Due to damage caused by hirers in July, the hall floor requires refurbishment. A claim has been made on our insurance and the work will be carried out shortly before the end of the year.

As always the Executive Committee has had the challenge of balancing the financial demands of maintaining and running the Centre alongside the need to keep our hire charges competitive. Having maintained our fees throughout 2022 and 2023, it became necessary to apply an increase of approximately 10% from January 2024 and to raise our Membership Fee from £20 to £25 per annum. The Executive still believes that we offer excellent value to our members and external hirers. It has been decided to hold our 2024 prices into 2025. However, with the increase in the National Living Wage from £11.44 to £12.21ph and increased costs in the form of National Insurance contributions, as announced in the recent budget, our fees may need to be reviewed at the mid point of the year in 2025.

This year the staffing position has remained stable with only one change. Richard Lawton joined the caretaker team in January and successfully completed his probationary period. This addition has provided extra flexibility, particularly in covering staff illness and holidays.

This year has seen considerable upheaval with regard to our regular hirers. Through illness and adverse domestic circumstances the Monday morning keep fit classes and the Tot's Play parent and child sessions have not operated for a large proportion of the year. In addition, Pop Voices choir left us for several months but have now returned. These absences, however, left us with large gaps in our weekly schedule and the consequent loss of income. In order to mitigate this, and with the support of the staff, the opening hours of the Centre have been adjusted accordingly. On the positive side we have new hirers in the form of Rhythm Time, musical classes for babies and toddlers, and the Tolan Flanagan Irish Dance Academy.

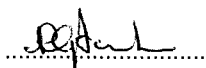
During the year, the Association, through the efforts of Centre Stage, has organised two well-attended quiz nights and a successful and enjoyable New Year Party. Centre Stage performed the pantomime, 'Babes In The Wood' in February and 'Hi De Hi' in June, both very popular and successful. A New Year Party is planned for the end of this year and a special VE Day 80th Anniversary Party is planned for May 2025. This will feature the Sharmanaires Big Band and tickets will be available early in the New Year.

SHIRLEY COMMUNITY ASSOCIATION

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Executive Committee remains much reduced from previous years, currently numbering ten trustees. Executive Committee meetings are now held every two months, as required by the Constitution of the Association. The Management and Finance Committee comprising five trustees continues to meet on a monthly basis. This means that the task of running the Centre falls on a very few shoulders. We need, and would warmly welcome, any new members to the Executive Committee. None of us are getting any younger and the future of the Association will depend on new people coming forward to 'take the reins'. I remain optimistic that the future of the Association and the Shirley Centre will be very bright, provided that the hard work of the Executive Committee and the goodwill of the membership continues.



Mr. R.G. Saunders
Chairman

Date: 04/02/25.....

SHIRLEY COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees present their annual report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are 1) to promote, for the benefit of the inhabitants of Shirley and the neighbourhood, without any form of discrimination, by associating local authorities, voluntary groups and inhabitants, in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation, with the objective of improving the conditions of life for the said inhabitants as determined by the association, and 2) to establish or secure the establishment of a Community Centre and to maintain and manage, and to co-operate with any Local Authority in the maintenance and management of such a centre for activities promoted by the Association and its constituent bodies in furtherance of the above objectives.

There has been no change in these during the year.

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

The charity is grateful for the unstinting efforts of its volunteers, who are involved in managing the Association and running various sub sections.

Achievements and performance

Financial review

The results of the charity's income and expenditure for the year are shown on page 6. The trustees are satisfied with the results. The repairs and maintenance costs in the year were minimal, and the results show the operations of the core activities without one off costs. The deficit reported of £6,308 compares with £55,348 in 2023 when substantial repair costs were made from grant income carried over from 2022.

The Association continues with a reserve policy recommended by the Finance Committee, and approved by the Executive Committee, for funding of future high cost projects and as a safeguard against unexpected large expenses.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. They have also complied with laws and regulations in force during the year.

Structure, governance and management

The charity is constituted under a Memorandum of Association and is a registered charity (number 229066).

The trustees who served during the year and up to the date of signature of the financial statements were:

Gordon Bragg

Roger Handy

Jeanne Moss

Irene Sayer

Jill Townsend

Carolyn Bausor

Pat Causon

Richard Saunders

Alan Bailey

David Oliver

Christopher Moss

SHIRLEY COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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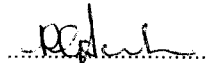
The management of the charity is the responsibility of the Trustees, who are elected, appointed and co-opted under the terms of the Association's Constitution.

The Executive Committee (Trustees) is the governing body of the Association. It consists of representatives from all Sub-Sections and Affiliated Groups. Elected Members and Local Council Representatives. There are sub-committees for Management and Finance, and they each provide a report at the monthly Executive Meeting, when a sub-committee had met, as do the Sub-sections and Affiliated Groups. All decisions relating to Association affairs and finances are made by the Executive Committee at these monthly meetings, after receiving recommendations from the relevant sub committee where appropriate.

New Trustees are provided with an information pack detailing their rights and responsibilities, with guidance made available through the expertise and experience of the other Trustees.

All related Sub-Sections and the Sub-Committee operate under the rules determined by the Executive Committee, as laid down in the Association's Constitution.

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



Richard Saunders

Trustee

Dated: 04/02/25

SHIRLEY COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SHIRLEY COMMUNITY ASSOCIATION

I report to the trustees on my examination of the financial statements of Shirley Community Association (the charity) for the year ended 30 September 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

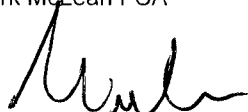
Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

Mark McLean FCA



Thomas & Young Limited

Carleton House
266-268 Stratford Road
Shirley
Solihull
B90 3AD

Dated: 4/2/25

SHIRLEY COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	-	-	-	-	38,500	38,500
Charitable activities	4	102,046	1,402	103,448	103,843	1,145	104,988
Investments	5	779	-	779	427	-	427
Other income	6	3,287	-	3,287	3,391	-	3,391
Total income		<u>106,112</u>	<u>1,402</u>	<u>107,514</u>	<u>107,661</u>	<u>39,645</u>	<u>147,306</u>
Expenditure on:							
Charitable activities	7	113,455	367	113,822	108,171	94,483	202,654
Total expenditure		<u>113,455</u>	<u>367</u>	<u>113,822</u>	<u>108,171</u>	<u>94,483</u>	<u>202,654</u>
Net income/(expenditure) and movement in funds		(7,343)	1,035	(6,308)	(510)	(54,838)	(55,348)
Reconciliation of funds:							
Fund balances at 1 October 2023		49,466	46,675	96,141	49,976	101,513	151,489
Fund balances at 30 September 2024		<u>42,123</u>	<u>47,710</u>	<u>89,833</u>	<u>49,466</u>	<u>46,675</u>	<u>96,141</u>

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

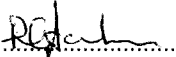
SHIRLEY COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	13		2,005		2,444
Current assets					
Debtors	14	6,873		8,408	
Cash at bank and in hand		88,847		93,057	
		<u>95,720</u>		<u>101,465</u>	
Creditors: amounts falling due within one year	15	<u>(7,892)</u>		<u>(7,768)</u>	
Net current assets			<u>87,828</u>		<u>93,697</u>
Total assets less current liabilities			<u>89,833</u>		<u>96,141</u>
The funds of the charity					
Restricted income funds	17		47,710		46,675
Unrestricted funds	18		42,123		49,466
			<u>89,833</u>		<u>96,141</u>

The financial statements were approved by the trustees on 04/02/25


Richard Saunders
Trustee

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

Shirley Community Association is a charity constituted under a Memorandum of Association and is a registered charity (number 229066).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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

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

All resources expended are inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

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

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

Bowls section	20% straight line
Fixtures and fittings	10% straight line
Computers	33.3% straight line

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Restricted funds	Total
	2024	2023
	£	£
Donations, grants and legacies	-	38,500
	<u> </u>	<u> </u>

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

4 Charitable activities	Sub-section	Rent and	Membership	Total	Total
	income	Lettings	subscriptions	2024	2023
	2024	2024	2024	2024	2023
	£	£	£	£	£
Dances and art	2,738	-	-	2,738	2,562
Sports and keep fit	10,596	-	-	10,596	6,482
Drama and singing	8,973	-	-	8,973	5,407
New Year's Eve party	821	-	-	821	659
Other income	1,404	72,679	3,434	77,517	85,858
Bingo and card games	2,803	-	-	2,803	4,020
	<u>27,335</u>	<u>72,679</u>	<u>3,434</u>	<u>103,448</u>	<u>104,988</u>
Analysis by fund					
Unrestricted funds	25,933	72,679	3,434	102,046	103,843
Restricted funds	1,402	-	-	1,402	1,145
	<u>27,335</u>	<u>72,679</u>	<u>3,434</u>	<u>103,448</u>	<u>104,988</u>
For the year ended 30 September 2023					
Unrestricted funds	19,133	80,651	4,059	103,843	103,843
Restricted funds	1,145	-	-	1,145	1,145
	<u>20,278</u>	<u>80,651</u>	<u>4,059</u>	<u>104,988</u>	<u>104,988</u>

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	779	427

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Vending machine income	3,257	3,385
Other income	30	6
	<u>3,287</u>	<u>3,391</u>

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

7 Expenditure on charitable activities

	Direct Charitable activity 2024 £	Direct Charitable activity 2023 £
Direct costs		
Staff costs	70,294	60,333
Depreciation and impairment	487	1,428
Rates and water	2,525	6,022
Light and heat	16,868	17,144
Insurances	3,259	2,993
Unrestricted repairs and maintenance	573	545
Vending machine costs	3,076	3,251
Licences	1,449	2,286
Cleaning	5,283	5,333
Restricted repair costs	367	94,483
	<u>104,181</u>	<u>193,818</u>
Share of support and governance costs (see note 8)		
Support	4,102	3,691
Governance	5,539	5,145
	<u>113,822</u>	<u>202,654</u>
Analysis by fund		
Unrestricted funds	113,455	108,171
Restricted funds	367	94,483
	<u>113,822</u>	<u>202,654</u>

8 Support costs allocated to activities

	Direct Charitable activity 2024 £	Total 2023 £
Printing, postage, stationery and advertising	861	786
Computer and internet fees	2,315	923
Telephone and fax	684	1,481
Sundries	242	501
Governance	5,539	5,145
	<u>9,641</u>	<u>8,836</u>

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

8 Support costs allocated to activities (Continued)

	2024	2023
	£	£
Governance costs comprise:		
Legal and professional	5,539	5,145
	<u>5,539</u>	<u>5,145</u>

9 Net movement in funds 2024

	£	2023
	£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	3,300	3,180
Depreciation of owned tangible fixed assets	487	1,428
	<u>3,787</u>	<u>4,608</u>

10 Trustees

None of the trustees received any remuneration or benefits from the charity during the year.

Sale of goods

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	7	5
	<u>7</u>	<u>5</u>

Employment costs	2024	2023
	£	£
Wages and salaries	69,920	60,038
Other pension costs	374	295
	<u>70,294</u>	<u>60,333</u>

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

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

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

13 Tangible fixed assets

	Bowls section	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 October 2023	1,600	68,560	2,571	72,731
Additions	-	49	-	49
At 30 September 2024	1,600	68,609	2,571	72,780
Depreciation and impairment				
At 1 October 2023	1,600	66,237	2,451	70,288
Depreciation charged in the year	-	428	59	487
At 30 September 2024	1,600	66,665	2,510	70,775
Carrying amount				
At 30 September 2024	-	1,944	61	2,005
At 30 September 2023	-	2,324	120	2,444

14 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	6,873	8,408

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	560	649
Trade creditors	384	63
Other creditors	1,700	1,020
Accruals and deferred income	5,248	6,036
	7,892	7,768

16 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	374	295

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

17 Restricted funds

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

	At 1 October 2023	Incoming resources	Resources expended	At 30 September 2024
	£	£	£	£
Maintenance reserve	23,028	-	-	23,028
Car Park reserve	23,280	1,402	-	24,682
Windows and boiler	367	-	(367)	-
	<u>46,675</u>	<u>1,402</u>	<u>(367)</u>	<u>47,710</u>
Previous year:	At 1 October 2022	Incoming resources	Resources expended	At 30 September 2023
	£	£	£	£
Maintenance reserve	45,083	-	(22,055)	23,028
Car Park reserve	24,331	1,145	(2,196)	23,280
Windows & boilers reserve	28,099	37,500	(65,232)	367
Room 1 reserve	4,000	1,000	(5,000)	-
	<u>101,513</u>	<u>39,645</u>	<u>(94,483)</u>	<u>46,675</u>

18 Unrestricted funds

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

	At 1 October 2023	Incoming resources	Resources expended	At 30 September 2024
	£	£	£	£
General funds	49,466	106,112	(113,455)	42,123
	<u>49,466</u>	<u>106,112</u>	<u>(113,455)</u>	<u>42,123</u>
Previous year:	At 1 October 2022	Incoming resources	Resources expended	At 30 September 2023
	£	£	£	£
General funds	49,976	107,661	(108,171)	49,466
	<u>49,976</u>	<u>107,661</u>	<u>(108,171)</u>	<u>49,466</u>

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 September 2024:			
Tangible assets	2,005	-	2,005
Current assets/(liabilities)	40,118	47,710	87,828
	<u>42,123</u>	<u>47,710</u>	<u>89,833</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 30 September 2023:			
Tangible assets	2,444	-	2,444
Current assets/(liabilities)	47,022	46,675	93,697
	<u>49,466</u>	<u>46,675</u>	<u>96,141</u>

20 Related party transactions

Transactions with related parties

The husband of a trustee is employed as a caretaker of the charity. Procedures are in place to ensure that trustees of the charity are not involved in any discussion or decision making with regard to related party transactions. The transactions are conducted at no more than normal market terms and rates.

During the year trustees were reimbursed for expenditure they made on behalf of the Association as follows:

- J Thomas £532 for office expenses
- R Saunders £173 for office expense
- P Causon £534 for gardening and repairs
- J Moss £12 for office expenses
- R Handy £33 for engraving
- A Bailey £107 for engraving and repairs

SHIRLEY COMMUNITY ASSOCIATION

England & Wales - Charity number 229066

Accounts

Charity registration number 229066

SHIRLEY COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

SHIRLEY COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Gordon Bragg
Roger Handy
Jeanne Moss
Irene Sayer
Jill Townsend
Carolyn Bausor
Pat Causon
Richard Saunders
Alan Bailey
David Oliver
Christopher Moss
Jaishree Thomas

Charity number

229066

Independent examiner

Thomas & Young Limited
Carleton House
266-268 Stratford Road
Shirley
Solihull
B90 3AD

Solicitors

Sydney Mitchell LLP
Chattock House
346 Stratford Road
Shirley
Solihull
West Midlands
B90 3DN

SHIRLEY COMMUNITY ASSOCIATION

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Balance sheet	7
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SHIRLEY COMMUNITY ASSOCIATION

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

The constitution of the Shirley Community Association cites two objectives:

1. 'To promote benefit of the inhabitants of Shirley and the neighbourhood.....to provide facilities in the interest of social welfare for recreation and leisure time occupation.....'
1. 'to maintain and manage..... (the) Centre for activities promoted by the Association.....in furtherance of the above objectives.

Looking at the first objective, it is clear that, during the past year, the Association has continued to fulfil its aim to offer a wide and varied programme of activities to be enjoyed by the local community. Such activities are provided both by subsections of the Association and by external hirers, catering for all age groups and interests. The Association takes pride in being inclusive and I am pleased to note that the facilities of the Shirley Centre have been made available for a large variety of events, cultural, religious and celebratory. The Association will continue to promote the Centre as an ideal venue for such activities in the years to come.

With regard to the second objective, the Association strives for continued improvement to the facilities at the Shirley Centre, but this becomes increasingly challenging as we experience the current cost-of-living crisis. Staff wages are the largest single expenditure on the balance sheet. In April 2023 the National Living Wage increased from £9.50 to £10.42 per hour and the Chancellor recently indicated that it will rise again in April 2024 to at least £11.00. In addition, I am sure that I need not remind you, the cost of energy has rocketed in the past 12 months. To some extent, this increase has been mitigated by the installation of the new boilers, which are almost twice as efficient as the 37 year-old ones that they replaced, but, nevertheless, the cost of energy, together with the cost of other services such as water, telephone, broadband and general maintenance of a near 40 year-old building, places an enormous strain on the Association's finances. The Executive Committee will, in the coming months prioritise the maintenance of the Centre, and to that end, will continue to seek any available grants in order to finance this, without drawing on its reserves. Current projects include long-overdue maintenance of the rear car park, installation of new doors for the front entrance and improvements to the security of the Centre.

The Executive Committee has had the difficult job of balancing the financial demands of running the Centre with an appreciation that members and users of the Centre are also experiencing the cost-of-living crisis. Many of our members are on limited incomes and the hirers, in many cases, are small businesses which themselves have expenses. To this end, the Executive Committee made the decision that hire fees for 2023 would be held at 2022 levels. This was universally welcomed by users of the Centre. Unfortunately, this cannot be sustained indefinitely and the Executive Committee has agreed that all hire rates will increase by approximately 10% in January 2024. Annual Membership will also increase from the current £20 per annum to £25 per annum. Whilst I understand this may seem, to some, a sharp increase, I would point out that it equates to only 50p per week. To give this some kind of context, a cup of coffee in any establishment in Shirley will cost £3.00+. I think, therefore the annual subscription is excellent value for money.

During the year we have recruited a new Lettings Secretary, Charley Pagett. Charley has been in post since November 2022 and is doing an excellent job in managing our regular and casual hirers, as well as actively seeking new clients. In September 2023, Andrea Williams became a contracted employee of the Association as Administration Secretary. This will enable Andrea to take on a greater workload, to alleviate pressure on Executive Committee members who were previously carrying out administrative tasks on a voluntary basis. One challenging area has been the recruitment and retention of reliable caretakers. This is proving problematic, particularly as the Centre is running seven days per week, daytime and evenings, and cover is required for sickness and holidays. The Executive Committee is actively engaged in solving this issue.

SHIRLEY COMMUNITY ASSOCIATION

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Finally, a word about the Executive Committee. In March 2023, Marie Oliver stood down as Chairman and member of the Executive Committee. Over the past five years, with immense patience and dedication, Marie has steered the Association through what has arguably been the most difficult period of its recent history. The Association owes a huge debt of gratitude to Marie for her service, also to her husband David who supported her throughout her tenure. On behalf of the Association, I would like to extend our very best wishes for the future to them both. The Executive Committee itself is also suffering a recruitment and retention crisis. In October 2022, the Committee had 16 members. By September 2023, the number had decreased to 10. The day to day running of the Centre is overseen by the five members of the Finance and Management sub-committee. I'm sure that my colleagues on the Executive Committee will forgive me for saying that the majority of Committee members are in their 'senior years'. We cannot go on for ever. We desperately need more, and if possible younger, people to take an active part in the running of the Association. If that does not happen, it places the future of the Association and, with it, the Shirley Centre, in significant jeopardy. Being an optimist, I hope and believe that people will respond to this challenge.



Mr. R.G. Saunders
Acting Chairman

Date: 26/02/24

SHIRLEY COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees present their annual report and financial statements for the year ended 30 September 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to promote, for the benefit of the inhabitants of Shirley and the neighbourhood, without any form of discrimination, by associating local authorities, voluntary groups and inhabitants, in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation, with the objective of improving the conditions of life for the said inhabitants as determined by the association.

Establish or secure the establishment of a Community Centre and to maintain and manage, and to co-operate with any Local Authority in the maintenance and management of such a centre for activities promoted by the Association and its constituent bodies in furtherance of the above objectives.

There has been no change in these during the year.

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

The charity is grateful for the unstinting efforts of its volunteers, who are involved in managing the Association and running various sub sections.

Achievements and performance

Financial review

The results of the charity's income and expenditure for the year are shown on page 6. The trustees are satisfied with the results. As noted elsewhere in this report, a substantial amount has been spent on repairs and refurbishment at the Centre, which is the main reason for the deficit reported.

The Association continues with a reserve policy recommended by the Finance Committee, and approved by the Executive Committee, for funding of future high cost projects and as a safeguard against unexpected large expenses.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. They have also complied with laws and regulations in force during the year.

Structure, governance and management

The charity is constituted under a Memorandum of Association and is a registered charity (number 229066).

The trustees who served during the year and up to the date of signature of the financial statements were:

Gordon Bragg	
Christine Hadland	(Resigned 16 August 2023)
Roger Handy	
Brian Holmes	(Resigned 18 October 2022)
Jeanne Moss	
Marie Oliver	(Resigned 17 March 2023)
Irene Sayer	
Jill Townsend	
Carolyn Bausor	
Pat Causon	
Richard Saunders	

SHIRLEY COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Chris Eggleton	(Resigned 7 March 2023)
Theresa Jones	(Resigned 7 March 2023)
Alan Bailey	
David Oliver	
Christopher Moss	
Jaishree Thomas	
Charlotte Pagett	(Resigned 1 November 2022)

The management of the charity is the responsibility of the Trustees, who are elected, appointed and co-opted under the terms of the Association's Constitution.

The Executive Committee (Trustees) is the governing body of the Association. It consists of representatives from all Sub-Sections and Affiliated Groups. Elected Members and Local Council Representatives. There are sub-committees for Management and Finance, and they each provide a report at the monthly Executive Meeting, when a sub-committee had met, as do the Sub-sections and Affiliated Groups. All decisions relating to Association affairs and finances are made by the Executive Committee at these monthly meetings, after receiving recommendations from the relevant sub committee where appropriate.

New Trustees are provided with an information pack detailing their rights and responsibilities, with guidance made available through the expertise and experience of the other Trustees.

All related Sub-Sections and the Sub-Committee operate under the rules determined by the Executive Committee, as laid down in the Association's Constitution.

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

.....

Richard Saunders

Trustee

Dated: 26/02/24

SHIRLEY COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SHIRLEY COMMUNITY ASSOCIATION

I report to the trustees on my examination of the financial statements of Shirley Community Association (the charity) for the year ended 30 September 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mark McLean FCA



Thomas & Young Limited

Carleton House
266-268 Stratford Road
Shirley
Solihull
B90 3AD

Dated:26/02/24.....

SHIRLEY COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
Income and endowments from:							
Donations and legacies	3	-	38,500	38,500	4,250	41,820	46,070
Charitable activities	4	103,843	1,145	104,988	94,525	1,266	95,791
Investments	5	427	-	427	428	-	428
Other income	6	3,391	-	3,391	1,674	-	1,674
Total income		<u>107,661</u>	<u>39,645</u>	<u>147,306</u>	<u>100,877</u>	<u>43,086</u>	<u>143,963</u>
Charitable activities	7	<u>108,171</u>	<u>94,483</u>	<u>202,654</u>	<u>97,110</u>	<u>30,088</u>	<u>127,198</u>
Net income/(expenditure) and movement in funds		(510)	(54,838)	(55,348)	3,767	12,998	16,765
Reconciliation of funds:							
Fund balances at 1 October 2022		<u>49,976</u>	<u>101,513</u>	<u>151,489</u>	<u>46,209</u>	<u>88,515</u>	<u>134,724</u>
Fund balances at 30 September 2023		<u><u>49,466</u></u>	<u><u>46,675</u></u>	<u><u>96,141</u></u>	<u><u>49,976</u></u>	<u><u>101,513</u></u>	<u><u>151,489</u></u>

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


SHIRLEY COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 30 SEPTEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	12		2,444		3,438
Current assets					
Debtors	13	8,408		7,248	
Cash at bank and in hand		93,057		147,332	
		<u>101,465</u>		<u>154,580</u>	
Creditors: amounts falling due within one year	14	<u>7,768</u>		<u>6,529</u>	
Net current assets			93,697		148,051
Total assets less current liabilities			<u>96,141</u>		<u>151,489</u>
The funds of the charity					
Restricted income funds	15		46,675		101,513
Unrestricted funds			49,466		49,976
			<u>96,141</u>		<u>151,489</u>

The financial statements were approved by the trustees on 26/02/24


.....
Richard Saunders
Trustee

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

Charity information

Shirley Community Association is a charity constituted under a Memorandum of Association and is a registered charity (number 229066).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Incoming resources

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

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

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

1.5 Resources expended

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

(Continued)

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

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

All resources expended are inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

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

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

Bowls section	20% straight line
Fixtures and fittings	10% straight line
Computers	33.3% straight line

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Donations, grants and legacies	-	38,500	38,500	46,070
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
For the year ended 30 September 2022	<u>4,250</u>	<u>41,820</u>		<u>46,070</u>

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

4 Charitable activities

	Sub-section income 2023	Rent and Lettings 2023	Membership subscriptions 2023	Total 2023	Total 2022
	£	£	£	£	£
Dances and art	2,562	-	-	2,562	2,468
Sports and keep fit	6,482	-	-	6,482	5,576
Drama and singing	5,407	-	-	5,407	7,872
New Year's Eve party	659	-	-	659	852
Other income	1,148	80,651	4,059	85,858	73,105
Bingo and card games	4,020	-	-	4,020	5,918
	<u>20,278</u>	<u>80,651</u>	<u>4,059</u>	<u>104,988</u>	<u>95,791</u>
Analysis by fund					
Unrestricted funds	19,133	80,651	4,059	103,843	94,525
Restricted funds	1,145	-	-	1,145	1,266
	<u>20,278</u>	<u>80,651</u>	<u>4,059</u>	<u>104,988</u>	<u>95,791</u>
For the year ended 30 September 2022					
Unrestricted funds	22,687	68,092	3,746	94,525	94,525
Restricted funds	1,266	-	-	1,266	1,266
	<u>23,953</u>	<u>68,092</u>	<u>3,746</u>	<u>95,791</u>	<u>95,791</u>

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	427	428

6 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Net gain on disposal of tangible fixed assets	-	336
Vending machine income	3,385	934
Other income	6	304
Gift aid received	-	100
	<u>3,391</u>	<u>1,674</u>

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

7 Expenditure on charitable activities

	Direct Charitable activity 2023 £	Direct Charitable activity 2022 £
Direct costs		
Staff costs	60,333	47,988
Depreciation and impairment	1,428	1,414
Rates and water	6,022	822
Light and heat	17,144	23,263
Insurances	2,993	4,678
Unrestricted repairs and maintenance	545	1,896
Vending machine costs	3,251	3,014
Licences	2,286	1,203
Cleaning	5,333	3,340
Restricted repair costs	94,483	29,768
Other charitable expenditure	-	320
	<u>193,818</u>	<u>117,706</u>
Share of support and governance costs (see note 8)		
Support	3,691	3,650
Governance	5,145	5,842
	<u>202,654</u>	<u>127,198</u>
Analysis by fund		
Unrestricted funds	108,171	97,110
Restricted funds	94,483	30,088
	<u>202,654</u>	<u>127,198</u>

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

8 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Printing, postage, stationery and advertising	786	-	786	496
Computer and internet fees	923	-	923	1,083
Telephone and fax	1,481	-	1,481	1,176
Accountancy	-	3,000	3,000	2,898
Sundries	501	-	501	895
Legal and professional	-	2,145	2,145	2,944
	<u>3,691</u>	<u>5,145</u>	<u>8,836</u>	<u>9,492</u>
Analysed between Charitable activities	<u>3,691</u>	<u>5,145</u>	<u>8,836</u>	<u>9,492</u>

9 Trustees

None of the trustees received any remuneration or benefits from the charity during the year.

Sale of goods

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>5</u>	<u>6</u>
Employment costs	2023	2022
	£	£
Wages and salaries	60,038	46,064
Redundancy costs	-	1,718
Other pension costs	295	206
	<u>60,333</u>	<u>47,988</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

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

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

12 Tangible fixed assets

	Bowls section	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 October 2022	1,600	68,307	2,392	72,299
Additions	-	254	179	433
At 30 September 2023	1,600	68,561	2,571	72,732
Depreciation and impairment				
At 1 October 2022	1,600	64,868	2,392	68,860
Depreciation charged in the year	-	1,369	59	1,428
At 30 September 2023	1,600	66,237	2,451	70,288
Carrying amount				
At 30 September 2023	-	2,324	120	2,444
At 30 September 2022	-	3,438	-	3,438

13 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	8,408	7,248

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	649	210
Trade creditors	63	116
Other creditors	1,020	1,730
Accruals and deferred income	6,036	4,473
	7,768	6,529

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

15 Restricted funds

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

	At 1 October 2022	Incoming resources	Resources expended	At 30 September 2023
	£	£	£	£
Maintenance reserve	45,083	-	(22,055)	23,028
Car Park reserve	24,331	1,145	(2,196)	23,280
Bowls Savings fund	367	-	-	367
Windows & boilers reserve	27,732	37,500	(65,232)	-
Room 1 reserve	4,000	1,000	(5,000)	-
	<u>101,513</u>	<u>39,645</u>	<u>(94,483)</u>	<u>46,675</u>
Previous year:	At 1 October 2021	Incoming resources	Resources expended	At 30 September 2022
	£	£	£	£
Maintenance reserve	65,083	-	(20,000)	45,083
Car Park reserve	23,065	1,266	-	24,331
Bowls Savings fund	367	-	-	367
Windows & boilers reserve	-	37,500	(9,768)	27,732
Room 1 reserve	-	4,000	-	4,000
HR fees	-	320	(320)	-
	<u>88,515</u>	<u>43,086</u>	<u>(30,088)</u>	<u>101,513</u>

16 Unrestricted funds

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

	At 1 October 2022	Incoming resources	Resources expended	At 30 September 2023
	£	£	£	£
General funds	<u>49,976</u>	<u>107,661</u>	<u>(108,171)</u>	<u>49,466</u>

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

16 Unrestricted funds (Continued)

Previous year:	At 1 October 2021	Incoming resources	Resources expended	At 30 September 2022
	£	£	£	£
General funds	46,209	100,877	(97,110)	49,976
	<u>46,209</u>	<u>100,877</u>	<u>(97,110)</u>	<u>49,976</u>

17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 30 September 2023 are represented by:			
Tangible assets	2,444	-	2,444
Current assets/(liabilities)	47,022	46,675	93,697
	<u>49,466</u>	<u>46,675</u>	<u>96,141</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 30 September 2022 are represented by:			
Tangible assets	3,438	-	3,438
Current assets/(liabilities)	46,538	101,513	148,051
	<u>49,976</u>	<u>101,513</u>	<u>151,489</u>

18 Related party transactions

Transactions with related parties

The husband of a trustee is employed as a caretaker of the charity. Procedures are in place to ensure that trustees of the charity are not involved in any discussion or decision making with regard to related party transactions. The transactions are conducted at no more than normal market terms and rates.

During the year trustees were reimbursed for expenditure they made on behalf of the Association as follows:

- J Thomas £296 for office expenses
- R Saunders £653 for office expense
- P Causon £3,103 for gardening and repairs
- J Moss £94 for office expenses
- R Handy £30 for engraving
- A Bailey £72 for lighting repairs

SHIRLEY COMMUNITY ASSOCIATION

England & Wales - Charity number 229066

Accounts

Charity registration number 229066

SHIRLEY COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

SHIRLEY COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Gordon Bragg
Christine Hadland
Roger Handy
Brian Holmes
Jeanne Moss
Marie Oliver
Irene Sayer
Jill Townsend
Carolyn Bausor
Pat Causon
Richard Saunders
Chris Eggleton
Theresa Jones
Alan Bailey
David Oliver (Appointed 28 January 2022)
Christopher Moss (Appointed 28 January 2022)
Jaishree Thomas (Appointed 28 January 2022)

Charity number

229066

Independent examiner

Thomas & Young Limited
Carleton House
266-268 Stratford Road
Shirley
Solihull
B90 3AD

Solicitors

Sydney Mitchell LLP
346 Stratford Road
Shirley
Solihull
West Midlands
B90 3DN

SHIRLEY COMMUNITY ASSOCIATION

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SHIRLEY COMMUNITY ASSOCIATION

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Earlier in the year we all breathed a sigh of relief that the Centre had managed to survive the Covid restrictions, and looked forward to some sort of 'normality'. But challenges for small charities like ours are never far away, and before we could relax 'a cost of living crisis' began and continues to be a cause for concern.

On the other hand we were pleasantly surprised that 'post covid' so many people were seeking rooms to hire, and for so many different projects. This income has meant that we have been able to look at some long overdue repairs and restorations. Thanks to the hard work of one of our Trustees the Shirley Community Association has been able to obtain grants for a good percentage of the work needing to be done. This is surely an indication that our work is valued by local businesses and other organizations.

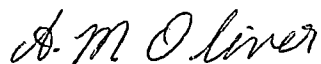
Looking at the long-term bookings now being held at the Centre it is clear that we are fulfilling the main objectives of our constitution by providing a place that "benefits the people of Shirley, and surrounding areas". These days mental health is being recognised nationally as having had some stigma attached to it and efforts are being made to support those who have for a long time been overlooked. But the Shirley Community Centre has long recognised that physical activities, artistic opportunities and social gatherings are vital to the mental health of the individual and have provided and continue to provide a safe and friendly environment for those activities much needed by many in this area. These activities range from babies to senior citizens.

Maintaining income levels is likely to become a cause for concern in 2023. According to the Charity Commission the National Living Wage is due to be increased from £9.50 per hour to £10.90 per hour. The Association's biggest expenditure is wages and an increase of £1.40 per hour is likely to have an impact on future finances. The increase in energy prices may also be greater than anticipated.

Although membership and hiring fees were not increased in this financial year and have been held for 2023, it must be understood that this may not be sustainable. There may be closures of sub-sections and long term hirers, due to people being unable to sustain another call on their resources. The Trustees will make every effort to try to ensure the future of The Shirley Community Centre but will need the support of the Association Membership to achieve this.

Signed on behalf of the trustees of the Shirley Community Association.

Mrs. A.M. Oliver
Chairman



Date: 27th January 2023

SHIRLEY COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The trustees present their annual report and financial statements for the year ended 30 September 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to promote, for the benefit of the inhabitants of Shirley and the neighbourhood, without any form of discrimination, by associating local authorities, voluntary groups and inhabitants, in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation, with the objective of improving the conditions of life for the said inhabitants as determined by the association.

Establish or secure the establishment of a Community Centre and to maintain and manage, and to co-operate with any Local Authority in the maintenance and management of such a centre for activities promoted by the Association and its constituent bodies in furtherance of the above objectives.

There has been no change in these during the year.

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

The charity is grateful for the unstinting efforts of its volunteers, who are involved in managing the Association and running various sub sections.

Achievements and performance

Financial review

The Association continues with a reserve policy recommended by the Finance Committee, and approved by the Executive Committee, for funding of future high cost projects and as a safeguard against unexpected large expenses.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. They have also complied with laws and regulations in force during the year.

Structure, governance and management

The charity is constituted under a Memorandum of Association and is a registered charity (number 229066).

The trustees who served during the year and up to the date of signature of the financial statements were:

Gordon Bragg

Christine Hadland

Roger Handy

Brian Holmes

Pat Kettleborough

(Resigned 31 August 2022)

Jeanne Moss

Marie Oliver

Irene Sayer

Jill Townsend

Alan Webb

(Resigned 24 November 2021)

Carolyn Bausor

Pat Causon

Richard Saunders

Chris Eggleton

SHIRLEY COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Theresa Jones	
Alan Bailey	
David Oliver	(Appointed 28 January 2022)
Christopher Moss	(Appointed 28 January 2022)
Jaishree Thomas	(Appointed 28 January 2022)
Charlotte Pagett	(Appointed 28 January 2022 and resigned 1 November 2022)

The management of the charity is the responsibility of the Trustees, who are elected, appointed and co-opted under the terms of the Association's Constitution.

The Executive Committee (Trustees) is the governing body of the Association. It consists of representatives from all Sub-Sections and Affiliated Groups. Elected Members and Local Council Representatives. There are sub-committees for Management and Finance, and they each provide a report at the monthly Executive Meeting, when a sub-committee had met, as do the Sub-sections and Affiliated Groups. All decisions relating to Association affairs and finances are made by the Executive Committee at these monthly meetings, after receiving recommendations from the relevant sub committee where appropriate.

New Trustees are provided with an information pack detailing their rights and responsibilities, with guidance made available through the expertise and experience of the other Trustees.

All related Sub-Sections and the Sub-Committee operate under the rules determined by the Executive Committee, as laid down in the Association's Constitution.

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

..... *A. M. Oliver*

Marie Oliver

Trustee

Dated: *27th January 2023*

SHIRLEY COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SHIRLEY COMMUNITY ASSOCIATION

I report to the trustees on my examination of the financial statements of Shirley Community Association (the charity) for the year ended 30 September 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mark McLean FCA



Thomas & Young Limited

Carleton House
266-268 Stratford Road
Shirley
Solihull
B90 3AD

Dated: 27/01/23

SHIRLEY COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
	Notes					
<u>Income and endowments from:</u>						
Donations and legacies	3	4,250	41,820	46,070	43,849	44,095
Charitable activities	4	94,525	1,266	95,791	25,733	26,001
Investments	5	428	-	428	498	498
Other income	6	1,674	-	1,674	-	-
Total income		100,877	43,086	143,963	514	70,594
<u>Expenditure on:</u>						
Charitable activities	7	97,110	30,088	127,198	246	80,753
Net income/(expenditure) for the year/						
Net movement in funds		3,767	12,998	16,765	268	(10,159)
Fund balances at 1 October 2021		46,209	88,515	134,724	88,247	144,883
Fund balances at 30 September 2022		49,976	101,513	151,489	88,515	134,724

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SHIRLEY COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 30 SEPTEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		3,438		3,716
Current assets					
Debtors	12	7,248		10,126	
Cash at bank and in hand		147,332		124,122	
		<u>154,580</u>		<u>134,248</u>	
Creditors: amounts falling due within one year	13	<u>(6,529)</u>		<u>(3,240)</u>	
Net current assets			148,051		131,008
Total assets less current liabilities			<u>151,489</u>		<u>134,724</u>
Income funds					
Restricted funds	14		101,513		88,515
Unrestricted funds			49,976		46,209
			<u>151,489</u>		<u>134,724</u>

The financial statements were approved by the Trustees on 27th January 2023

..... Marie Oliver

Marie Oliver
Trustee

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

Charity information

Shirley Community Association is a charity constituted under a Memorandum of Association and is a registered charity (number 229066).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Incoming resources

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

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

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

1.5 Resources expended

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

(Continued)

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

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

All resources expended are inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

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

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

Bowls section	20% straight line
Fixtures and fittings	10% straight line
Computers	33.3% straight line

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Donations, grants and legacies	4,250	41,820	46,070	44,095
For the year ended 30 September 2021	43,849	246		44,095

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

4 Charitable activities

	Sub-section income 2022 £	Rent and Lettings 2022 £	Membership subscriptions 2022 £	Total 2022 £	Total 2021 £
Dances and art	2,468	-	-	2,468	1,009
Sports and keep fit	5,576	-	-	5,576	2,565
Drama and singing	7,872	-	-	7,872	250
New Year's Eve party	852	-	-	852	-
Other income	1,267	68,092	3,746	73,105	21,021
Bingo and card games	5,918	-	-	5,918	1,156
	<u>23,953</u>	<u>68,092</u>	<u>3,746</u>	<u>95,791</u>	<u>26,001</u>
Analysis by fund					
Unrestricted funds	22,687	68,092	3,746	94,525	25,733
Restricted funds	1,266	-	-	1,266	268
	<u>23,953</u>	<u>68,092</u>	<u>3,746</u>	<u>95,791</u>	<u>26,001</u>
For the year ended 30 September 2021					
Unrestricted funds	4,979	19,211	1,543		25,733
Restricted funds	268	-	-		268
	<u>5,247</u>	<u>19,211</u>	<u>1,543</u>		<u>26,001</u>

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	428	498
	<u> </u>	<u> </u>

6 Other income

	Unrestricted funds	Total
	2022	2021
	£	£
Net gain on disposal of tangible fixed assets	336	-
Vending machine income	934	-
Other income	304	-
Gift aid received	100	-
	<u> </u>	<u> </u>
	<u>1,674</u>	<u> </u>

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

7 Charitable activities

	Direct Charitable activity 2022 £	Direct Charitable activity 2021 £
Staff costs	47,988	42,471
Depreciation and impairment	1,414	1,407
Rates and water	822	405
Light and heat	23,263	14,793
Insurances	4,678	3,769
Unrestricted repairs and maintenance	1,896	3,719
Vending machine costs	3,014	-
Licences	1,203	2,014
Cleaning	3,340	1,860
Bad debts	-	1,613
Restricted repair costs	29,768	-
Other charitable expenditure	320	246
	<u>117,706</u>	<u>72,297</u>
Share of support costs (see note 8)	3,650	2,738
Share of governance costs (see note 8)	5,842	5,718
	<u>127,198</u>	<u>80,753</u>
Analysis by fund		
Unrestricted funds	97,110	80,507
Restricted funds	30,088	246
	<u>127,198</u>	<u>80,753</u>

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

8 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Printing, postage, stationery and advertising	496	-	496	285
Computer and internet fees	1,083	-	1,083	1,013
Telephone and fax	1,176	-	1,176	1,091
Accountancy	-	2,898	2,898	1,980
Sundries	895	-	895	349
Legal and professional	-	2,944	2,944	3,738
	<u>3,650</u>	<u>5,842</u>	<u>9,492</u>	<u>8,456</u>
Analysed between				
Charitable activities	<u>3,650</u>	<u>5,842</u>	<u>9,492</u>	<u>8,456</u>

9 Trustees

None of the trustees received any remuneration or benefits from the charity during the year.

Pat Kettleborough, former trustee was reimbursed in December 2021 for the hire of dehumidifier - £875, following the flood in the main hall due to a radiator valve fault.

10 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	6	6
	<u>6</u>	<u>6</u>
Employment costs	2022	2021
	£	£
Wages and salaries	46,064	41,633
Redundary costs	1,718	655
Other pension costs	206	183
	<u>47,988</u>	<u>42,471</u>

There were no employees whose annual remuneration was more than £60,000.

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

11 Tangible fixed assets

	Bowls section	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 October 2021	1,600	69,164	2,392	73,156
Disposals	-	(858)	-	(858)
At 30 September 2022	1,600	68,306	2,392	72,298
Depreciation and impairment				
At 1 October 2021	1,600	64,312	2,392	68,304
Depreciation charged in the year	-	1,414	-	1,414
Eliminated in respect of disposals	-	(858)	-	(858)
At 30 September 2022	1,600	64,868	2,392	68,860
Carrying amount				
At 30 September 2022	-	3,438	-	3,438
At 30 September 2021	-	3,716	-	3,716

12 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	7,248	10,126

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	210	184
Trade creditors	116	1,012
Other creditors	1,730	955
Accruals and deferred income	4,473	1,089
	6,529	3,240

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 30 September 2022
	Balance at 1 October 2020	Incoming resources	Resources expended	Balance at 1 October 2021	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Maintenance reserve	65,083	-	-	65,083	-	(20,000)	45,083
Car Park reserve	22,797	268	-	23,065	1,266	-	24,331
Bowls Savings fund	367	-	-	367	-	-	367
Windows & boilers reserve	-	-	-	-	37,500	(9,768)	27,732
Room 1 reserve	-	-	-	-	4,000	-	4,000
HR fees	-	-	-	-	320	(320)	-
	-	246	(246)	-	-	-	-
	<u>88,247</u>	<u>514</u>	<u>(246)</u>	<u>88,515</u>	<u>43,086</u>	<u>(30,088)</u>	<u>101,513</u>

15 Analysis of net assets between funds

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 30 September 2022 are represented by:						
Tangible assets	3,438	-	3,438	3,716	-	3,716
Current assets/(liabilities)	46,538	101,513	148,051	42,493	88,515	131,008
	<u>49,976</u>	<u>101,513</u>	<u>151,489</u>	<u>46,209</u>	<u>88,515</u>	<u>134,724</u>

16 Related party transactions

Transactions with related parties

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

During the year, Charlesworth Joinery was used for maintenance work amounting to £1,474. This company belongs to the husband of one of the former, trustees Pat Kettleborough.

SHIRLEY COMMUNITY ASSOCIATION

England & Wales - Charity number 229066

Accounts

SHIRLEY COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

SHIRLEY COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Gordon Bragg
Christine Hadland
Roger Handy
Brian Holmes
Pat Kettleborough
Jeanne Moss
Marie Oliver
Irene Sayer
Jill Townsend
Carolyn Bausor
Pat Causon
Richard Saunders
Chris Eggleton (Appointed 10 May 2021)
Theresa Jones (Appointed 14 June 2021)
Alan Bailey (Appointed 7 August 2021)

Charity number

229066

Independent examiner

Thomas & Young Limited
Carleton House
266-268 Stratford Road
Shirley
Solihull
B90 3AD

Solicitors

Sydney Mitchell LLP
346 Stratford Road
Shirley
Solihull
West Midlands
B90 3DN

SHIRLEY COMMUNITY ASSOCIATION

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Statement of financial activities	5
Balance sheet	6
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SHIRLEY COMMUNITY ASSOCIATION

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

The last twelve months have been a combination of both frustration and achievement.

In October 2020, the Centre re-opened for sub sections and hirers alike, but numbers were restricted. Many people were cautious about returning to normality so soon after Covid lockdown.

November saw the return of lockdown restrictions; as a result the Centre's income was reduced to almost nothing. In an effort to survive it was decided that the sum of £20,000 should be taken out of the SCA's resources. In spite of this and a grant from Solihull Metropolitan Council calculations showed that the Centre could only continue for a few months. Ways of reducing our expenditure were sought and acted upon, this included another dip into our resources but it became clear that more action was needed. In view of the uncertainty for the future it was regrettably decided that redundancy for some staff would need to be considered and two Trustees were appointed by the Executive committee to manage this process.

It was decided that the account with NatWest bank be closed and a new one should be opened with the Co-Op. Online banking was set up and a card machine obtained.

In May it was decided that the Trustees needed help with legal and HR matters and a contract was signed with Peninsula, who have provided useful advice to the Executive Committee.

A problem with the boilers was identified, and as it is known that a new form of heating will be required this will be an expensive installation.

A radiator in the Main Hall burst, flooding the floor, and also the Centre Stage props area to a depth of four inches. A vote of thanks must go to all the volunteers, both members and staff who turned out to help move equipment and bail out the flood.

A leaking roof in the caretakers' office uncovered what could have been an asbestos problem. Fortunately, after tests were made, it was found to be harmless.

In June, the Shirley Centre Social Club ceased to operate in the Centre. A profitable alternative is being sought.

The Executive decided on some changes to our constitution which is more than twenty years old and parts of which are no longer workable. Approval from the membership will be sought at the AGM and then sent to the Charity Commission for their approval.

The Executive continue to work hard, seeking ways to improving the Community Centre and to provide the people of Shirley with a safe, modern and friendly environment in which they can enjoy their many interests and hobbies.

Mrs. A.M. Oliver
Chairman



Date: 28th January 2022

SHIRLEY COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees present their annual report and financial statements for the year ended 30 September 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to promote, for the benefit of the inhabitants of Shirley and the neighbourhood, without any form of discrimination, by associating local authorities, voluntary groups and inhabitants, in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation, with the objective of improving the conditions of life for the said inhabitants as determined by the association.

Establish or secure the establishment of a Community Centre and to maintain and manage, and to co-operate with any Local Authority in the maintenance and management of such a centre for activities promoted by the Association and its constituent bodies in furtherance of the above objectives.

There has been no change in these during the year.

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

The charity is grateful for the unstinting efforts of its volunteers, who are involved in managing the Association and running various sub sections.

Achievements and performance

Financial review

The Association continues with a reserve policy recommended by the Finance Committee, and approved by the Executive Committee, for funding of future high cost projects and as a safeguard against unexpected large expenses.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. They have also complied with laws and regulations in force during the year.

Structure, governance and management

The charity is constituted under a Memorandum of Association and is a registered charity (number 229066).

The trustees who served during the year and up to the date of signature of the financial statements were:

Gordon Bragg	
Jim Cotterell	(Retired 30 September 2021)
Christine Hadland	
Roger Handy	
Brian Holmes	
Pat Kettleborough	
Christine Moss	(Resigned 1 October 2020)
Jeanne Moss	
Marie Oliver	
Irene Sayer	
Robert Self	(Resigned 1 October 2020)
Alan Smith	(Resigned 1 October 2020)
Jill Townsend	

SHIRLEY COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Alan Webb	(Resigned 24 November 2021)
Carolyn Bausor	
Pat Causon	
Richard Saunders	
Chris Eggleton	(Appointed 10 May 2021)
Theresa Jones	(Appointed 14 June 2021)
Alan Bailey	(Appointed 7 August 2021)

The management of the charity is the responsibility of the Trustees, who are elected, appointed and co-opted under the terms of the Association's Constitution.

The Executive Committee (Trustees) is the governing body of the Association. It consists of representatives from all Sub-Sections and Affiliated Groups. Elected Members and Local Council Representatives. There are sub-committees for Management and Finance, and they each provide a report at the monthly Executive Meeting, when a sub-committee had met, as do the Sub-sections and Affiliated Groups. All decisions relating to Association affairs and finances are made by the Executive Committee at these monthly meetings, after receiving recommendations from the relevant sub committee where appropriate.

New Trustees are provided with an information pack detailing their rights and responsibilities, with guidance made available through the expertise and experience of the other Trustees.

All related Sub-Sections and the Sub-Committee operate under the rules determined by the Executive Committee, as laid down in the Association's Constitution.

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

M. Oliver

Marie Oliver

Trustee

Dated: *28th January 2022*

SHIRLEY COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SHIRLEY COMMUNITY ASSOCIATION

I report to the trustees on my examination of the financial statements of Shirley Community Association (the charity) for the year ended 30 September 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

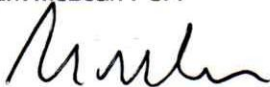
I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mark McLean FCA



Thomas & Young Limited

Carleton House
266-268 Stratford Road
Shirley
Solihull
B90 3AD

Dated: 28/1/22

SHIRLEY COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted 2021 £	Restricted funds 2020 £	Total 2020 £
	Notes					
Income from:						
Donations and legacies	3	43,849	246	44,095	38,812	48,662
Charitable activities	4	25,733	268	26,001	53,739	54,808
Investments	5	498	-	498	974	974
Total income		<u>70,080</u>	<u>514</u>	<u>70,594</u>	<u>93,525</u>	<u>104,444</u>
Expenditure on:						
Charitable activities	6	80,507	246	80,753	102,747	123,360
Net (expenditure)/income for the year/ Net movement in funds		(10,427)	268	(10,159)	(9,222)	(18,916)
Fund balances at 1 October 2020		<u>56,636</u>	<u>88,247</u>	<u>144,883</u>	<u>65,858</u>	<u>163,799</u>
Fund balances at 30 September 2021		<u><u>46,209</u></u>	<u><u>88,515</u></u>	<u><u>134,724</u></u>	<u><u>88,247</u></u>	<u><u>144,883</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SHIRLEY COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 30 SEPTEMBER 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	10	3,716	5,123
Current assets			
Debtors	11	10,126	8,892
Cash at bank and in hand		124,122	138,023
		<u>134,248</u>	<u>146,915</u>
Creditors: amounts falling due within one year	12	<u>(3,240)</u>	<u>(7,155)</u>
Net current assets		131,008	139,760
Total assets less current liabilities		<u>134,724</u>	<u>144,883</u>
Income funds			
Restricted funds	13	88,515	88,247
Unrestricted funds		46,209	56,636
		<u>134,724</u>	<u>144,883</u>

The financial statements were approved by the Trustees on 28th January 2022

A. M. Oliver
 Marie Oliver
 Trustee

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies

Charity information

Shirley Community Association is a charity constituted under a Memorandum of Association and is a registered charity (number 229066).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Incoming resources

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

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

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

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies

(Continued)

1.5 Resources expended

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

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

All resources expended are inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

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

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

Bowls section	20% straight line
Fixtures and fittings	10% straight line
Computers	33.3% straight line

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Donations, grants and legacies	43,849	246	44,095	48,662
For the year ended 30 September 2020	<u>38,812</u>	<u>9,850</u>		<u>48,662</u>

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

4 Charitable activities	Sub-section	Rent and	Membership	Total	Total
	Income	Lettings	subscriptions	2021	2020
	2021	2021	2021	£	£
Dances and art	1,009	-	-	1,009	6,334
Sports and keep fit	2,565	-	-	2,565	4,626
Drama and singing	250	-	-	250	933
Entertainment events	-	-	-	-	806
Other income	267	19,211	1,543	21,021	39,328
Bingo and card games	1,156	-	-	1,156	2,781
	<u>5,247</u>	<u>19,211</u>	<u>1,543</u>	<u>26,001</u>	<u>54,808</u>
Analysis by fund					
Unrestricted funds	4,979	19,211	1,543	25,733	53,739
Restricted funds	268	-	-	268	1,069
	<u>5,247</u>	<u>19,211</u>	<u>1,543</u>	<u>26,001</u>	<u>54,808</u>
For the year ended 30 September 2020					
Unrestricted funds	17,979	30,092	5,668		53,739
Restricted funds	1,069	-	-		1,069
	<u>19,048</u>	<u>30,092</u>	<u>5,668</u>		<u>54,808</u>

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

5 Investments

Unrestricted funds	Unrestricted funds
2021	2020
£	£
Interest receivable	974
<u>498</u>	<u>974</u>

6 Charitable activities

	Direct Charitable activity 2021	Direct Charitable activity 2020
	£	£
Staff costs	42,471	50,540
Depreciation and impairment	1,407	1,735
Rates and water	405	1,934
Light and heat	14,793	15,094
Insurances	3,769	4,222
Unrestricted repairs and maintenance	3,719	10,652
Licences	2,014	2,693
Cleaning	1,860	4,002
Bad debts	1,613	-
Restricted repair costs	-	8,149
Refurbishment of ladies toilets	-	2,080
Festive decorations	-	300
Other charitable expenditure	246	10,084
	<u>72,297</u>	<u>111,485</u>
Share of support costs (see note 7)	2,738	3,505
Share of governance costs (see note 7)	5,718	8,370
	<u>80,753</u>	<u>123,360</u>
Analysis by fund		
Unrestricted funds	80,507	102,747
Restricted funds	246	20,613
	<u>80,753</u>	<u>123,360</u>

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

7 Support costs

	Support costs	Governance costs	2021	2020
	£	£	£	£
Printing, postage, stationery and advertising	285	-	285	581
Computer and internet fees	1,013	-	1,013	1,338
Telephone and fax	1,091	-	1,091	1,231
Accountancy	-	1,980	1,980	1,980
Sundries	349	-	349	355
Legal and professional	-	3,738	3,738	6,390
	<u>2,738</u>	<u>5,718</u>	<u>8,456</u>	<u>11,875</u>
Analysed between Charitable activities	<u>2,738</u>	<u>5,718</u>	<u>8,456</u>	<u>11,875</u>

8 Trustees

None of the trustees received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
	<u>6</u>	<u>8</u>
Employment costs	2021	2020
	£	£
Wages and salaries	41,633	50,329
Redundancy costs	655	-
Other pension costs	183	211
	<u>42,471</u>	<u>50,540</u>

There were no employees whose annual remuneration was more than £60,000.

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

10 Tangible fixed assets

	Bowls section	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 October 2020	1,600	68,028	2,392	72,020
At 30 September 2021	1,600	68,028	2,392	72,020
Depreciation and impairment				
At 1 October 2020	1,600	62,905	2,392	66,897
Depreciation charged in the year	-	1,407	-	1,407
At 30 September 2021	1,600	64,312	2,392	68,304
Carrying amount				
At 30 September 2021	-	3,716	-	3,716
At 30 September 2020	-	5,123	-	5,123

11 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	-	3,106
Prepayments and accrued income	10,126	5,786
	<u>10,126</u>	<u>8,892</u>

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	184	159
Trade creditors	1,012	1,285
Other creditors	955	2,106
Accruals and deferred income	1,089	3,605
	<u>3,240</u>	<u>7,155</u>

SHIRLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 October 2019	Incoming resources	Resources expended	Balance at 1 October 2020	Incoming resources	Resources expended	Balance at 30 September 2021
	£	£	£	£	£	£	£
Maintenance reserve	73,466	-	(8,383)	65,083	-	-	65,083
Car Park reserve	21,728	1,069	-	22,797	268	-	23,065
Bowls Savings fund	367	-	-	367	-	-	367
Festive decorations reserve	300	-	(300)	-	-	-	-
Toilet refurbishment reserve	2,080	-	(2,080)	-	-	-	-
Garden work	-	9,850	(9,850)	-	-	-	-
HR fees	-	-	-	-	246	(246)	-
	<u>97,941</u>	<u>10,919</u>	<u>(20,613)</u>	<u>88,247</u>	<u>514</u>	<u>(246)</u>	<u>88,515</u>

14 Analysis of net assets between funds

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
Fund balances at 30 September 2021 are represented by:						
Tangible assets	3,716	-	3,716	5,123	-	5,123
Current assets/ (liabilities)	42,493	88,515	131,008	51,513	88,247	139,760
	<u>46,209</u>	<u>88,515</u>	<u>134,724</u>	<u>56,636</u>	<u>88,247</u>	<u>144,883</u>

15 Related party transactions

The husband of a trustee is employed as a caretaker of the charity. Procedures are in place to ensure that trustees of the charity are not involved in any discussion or decision making with regard to related party transactions. The transactions are conducted at no more than normal market terms and rates.