

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

CONTENTS

	Page
Chairman's statement	1 - 2
Trustees' report	3 - 4
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 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 depends 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:

.....B73A998D56544DE...

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

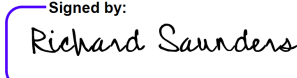
The management of the charity is the responsibility of the Trustees, who are elected, appointed and co-opted under the terms of the Association's Constitution.

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:

.....B73A998D56544DE...

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:



35BD92752FCD4B6...

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	3	30	54,780	54,810	-	-	-
Charitable activities	4	139,181	-	139,181	102,046	1,402	103,448
Investments	5	1,649	-	1,649	779	-	779
Other income	6	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	7	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	
		83,560		95,720	
Creditors: amounts falling due within one year	15	(10,370)		(7,892)	
Net current assets			73,190		87,828
Total assets less current liabilities			79,550		89,833
The funds of the charity					
Restricted income funds	17	25,153		47,710	
Unrestricted funds	18	54,397		42,123	
		79,550		89,833	

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

Signed by:
Richard Saunders
.....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	-
	30	54,780	54,810	-
For the year ended 30 September 2024	-	-		-

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	Unrestricted funds
	2025	2024
	£	£
Interest receivable	1,649	779

6

Other income

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

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

	2025 £	2024 £
Employment costs		
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
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
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