

WYTHALL COMMUNITY ASSOCIATION

England & Wales · Charity number 243332

Details

Status Registered

Legal form Other

Registered 1965-11-01

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

Contact

Address Wythall House
52 Silver Street
Wythall
Birmingham
B47 6LZ

Phone 01564823281

Email office@wythall-park.org.uk

Website www.wythall-park.org.uk

Activities

Objects: (A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE PARISH OF WYTHALL AND THE NEIGHBOURHOOD HEREINAFTER CALLED THE AREA OF BENEFIT) WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS. (B) TO ESTABLISH, OR SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE (HEREINAFTER CALLED THE CENTRE) AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS. (C) PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED.

Activities: The charity manages and maintains the recreational land and buildings of Wythall Park, a 37 acre private park in Worcestershire. It benefits the residents in and near Wythall and some forty local voluntary groups who use the facilities. To sustain the financial viability of the park, the association organises fund-raising events, including the annual carnival and bonfire night.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** WYTHALL PARISH
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£321,553	£313,884	-	-
2023-12-31	£249,839	£278,569	-	-
2022-12-31	£260,323	£250,988	-	-
2021-12-31	£233,279	£194,037	-	-
2020-12-31	£212,131	£197,940	-	-

Trustees

Name	Role	Appointed
SUSAN JANE BAXTER	Chair	
ALAN GRAHAME GRIFFIN		
Anthony Robert Rand		2026-02-16
BARRIE STOKES		
Candice Louise Pereira		2024-01-22
Charles William Dinenage		2026-03-16
Charlotte Monica Quirk		2020-09-25
ELIZABETH ANNE JOHNSON		
Gordon Samuel Gilbert Christie		2024-01-11
Grace Rebecca Helen Turner		2025-06-26
HELEN ANNE CLEAVER		
JOHN ATTWOOD		2015-11-23
KEITH YATES		2018-08-05
KEN BYNG		2018-05-04
Kevin Michael Turner		2021-03-12
MARK STINTON		
MR LES TURNER		
Madeline Evans		2020-02-01
Nicholas Bridgens		2014-02-27
PHIL RICHARDSON		
RICHARD BURN		2016-06-03
Roger Charles Hemming		2021-12-22
Royston Stanley Davis		2025-10-20
Russell Leslie Jukes		2021-06-28
Sharon Ruth Medhurst		2023-07-23
Simon Leonard Cash		2025-06-26

WYTHALL COMMUNITY ASSOCIATION

England & Wales - Charity number 243332

Accounts

WYTHALL COMMUNITY ASSOCIATION

Charity No. 243332

REPORT AND FINANCIAL STATEMENTS

Year ended 31st December 2024

WYTHALL COMMUNITY ASSOCIATION

Charity Number: 243332

Reference and administrative information

General Committee:

Mr D Ashby	Member of Management Committee
Mr R Burn	Independent
Ms H Cleaver	Secretary - Member of Management Committee
Mr A G Griffin	Member of the Management Committee
Mr R Harris	Member of the Management Committee
Mr R Hemming	Independent - Member of Management Committee
Mr S I Howarth	Independent
Mrs E A Johnson	President - Member of Management Committee
Mr H Knowles	Independent
Mr P A Richardson	Independent
Mr M Stinton	Vice Chairman of the Management Committee
Mr B Stokes	Independent

Appointed Representatives

Mr J Attwood	Wythall & District German - Shepherd Dog Training Club
Mr N Bridgens	Wythall Parochial Church Council, Chairman of Wythall Community Club, Treasurer - Member of Management committee
Mr K Byng	Wythall Community Club - Member of Management Committee
Mr G Christie	Shirley & Wythall Chess Club
Ms M Evans	Wythall CA Bowling Club
Mr R Jukes	Kings Heath Concorde - Member of Management Committee
Ms S Medhurst	Redhill Archers
Mrs C M Quirk	Pearls of Wythall - Member of the Management Committee
Mr K Turner	Wythall Tennis Club - Member of Management Committee
Mr L Turner	Wythall Residents Association
Mr K Yates	Wythall Parish Council
Ms C Pereira	1st Tidbury Green (Wythall) Scout Group appointed Jan 2025

Appointed Representatives of Wythall Community Hall Trust

Mrs S Baxter	Chair of the General Committee and Management Committee
Mr M B Jones	WCHT only

During the year, Mrs M Neale resigned on 5 November 2024 and Mrs C Stokes resigned 1 July 2024 as a representative of Wythall WI, which no longer has a representative.

WYTHALL COMMUNITY ASSOCIATION

Premises

Wythall House and Park, 52 Silver Street, Wythall, Birmingham B47 6LZ
Telephone: 01564 823281

General Manager

Alan Griffin

Independent Examiner

Jerroms, Accountants
Blythe Gate, Blythe Valley Park, Solihull, B90 8AH

WYTHALL COMMUNITY ASSOCIATION
Report of the General Committee for the year ended 31st December 2024

The General Committee, who are the trustees of the charity, present their report and financial statements for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts 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 published in October 2019.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wythall Community Association (the Association) is an unincorporated association of members, which registered as a charitable entity in the UK in 1965. It is governed by its Constitution, which was last amended in 1998.

The governing body of the Association is its General Committee, which comprises those elected / appointed from the following:

- The elected Honorary Officers of the Association,
- One Representative if appointed of each Constituent Group, Section or Local Authority,
- Representatives of Full Members elected at the A.G.M. (total to not exceed those in the last class above).
- One Representative of Associate Members if elected at the A.G.M.,
- Two Representatives (non-voting) of Junior members if elected at the A.G.M.,
- Two representatives appointed by the Trustees of Wythall Community Hall Trust,
- Persons co-opted by the General Committee (total to not exceed 25% of those in the above six classes.)

Potential trustees are provided with information about the organisation and the responsibilities involved. They are given the opportunity to discuss any matters arising with an Officer before they sign the declaration of acceptance and willingness to act as a managing charity trustee of the Association.

Individual trustees are elected annually at the Annual General Meeting; persons appointed by Constituent Groups take up the position when they sign the undertaking.

The members of the General Committee are the managing trustees of the charity and they direct the policy and general management of the affairs of the Association, appointing a Management Committee from amongst its members.

The General Committee meets not less than three times a year and delegates the majority of its powers to the Management Committee.

The Management Committee meets monthly. It receives reports from sub-committees and the General Manager, making decisions and proposals to ensure the facilities are correctly used, maintained and comply with relevant legislation. The Management Committee delegates the day-to-day operation of the facilities to the control of the General Manager and his team. The General Manager has power to employ staff necessary to service the premises.

Health & Safety and Bonfire Night Committees are currently in operation and are made up of members of Management and other individuals. The Officers Group now meets as required rather than monthly to discuss making any specific recommendations to Management. Other committees such as House & Park are now structured as working groups or individuals taking on responsibilities for specific tasks and reporting to Management if necessary. All committees operate under specific terms of reference which delegate certain functions from the Management Committee and to whom they have to report to have their decisions ratified.

Wythall Community Club is a separate legal entity, with all its members also being members of the Association. Wythall Community Club is controlled by its own committee, which is elected by and from its members at their Annual General Meeting. It runs the registered members' club in Wythall House.

WYTHALL COMMUNITY ASSOCIATION

STRUCTURE, GOVERNANCE AND MANAGEMENT continued

Wythall Community Hall Trust is a Registered Charity (No. 523212) and its Trustees have entered into a Deed of Trust setting forth the purposes and conditions under which they hold the property in trust for the Association. The Trustees are appointed by the General Committee of the Association and currently are Messrs. M B Jones, G Denaro, CW Dinenage, Mrs S Baxter and Mrs J Dyer. The trustees served throughout the year.

The Annual General Meeting of the Association was held on the 11th July 2024. The General Committee was formed comprising 26 members (of which 5 are Officers), 11 representatives of Constituent Groups, 13 representatives of individual members and 2 representatives of Wythall Community Hall Trust.

When the General Committee delegated their powers to the Management Committee, they required any projects requiring planning permission to be ratified by them before implementation.

Members served throughout the year except were shown on page 1.

OBJECTIVES AND ACTIVITIES

The Association shall be non-party in politics and non-sectarian in religion and its objects shall be to: promote the benefit of the inhabitants of the Parish of Wythall and neighbourhood, without distinction, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants; establish, or secure the establishment of a Community Centre and to maintain and manage the same in furtherance of these objects;

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

The Association's aims are to maintain the site for use by members, constituent organisations and local inhabitants. This is done by allowing clubs to rent specific areas for their activities, by providing facilities for hire and allowing free access to the park facility for members and residents who respect the pleasure of others.

The Association's main activities are based on a 37 acre site, which includes Wythall House and Park Hall. This is a freehold site in Worcestershire entirely within the Green Belt to the south of Birmingham and is dedicated to recreational purposes in the Bromsgrove District Plan. The title of the site and all property acquired by or for the purposes of the Association is vested in the five Trustees who comprise Wythall Community Hall Trust.

The outside areas include gardens, planted woodlands, a children's playground and areas for casual play and general usage by all well-wishers. Most other areas are also for general usage, when not designated to clubs for organised activities. These include the use of two Association and junior football pitches; a Gaelic football pitch, an archery range, tennis courts, a bowling green and a dog training area. One of the four hard tennis courts and the bowling green are partially available for use by the general membership under the supervision of the relevant sports clubs. The fenced area used for training dogs off lead is used by the German Shephard Dog Club and other dog walkers who are members of the Association.

The buildings include the following –

Wythall House and environs which include various lounges and bars, a games room, meeting rooms, offices and associated facilities. Wythall Community Club (WCC) operates a Registered Members' Club in most of these areas and is responsible for its own management during its bar opening hours. WCC provides opportunities for recreation and social intercourse, encouragement of good fellowship and other activities likely to be beneficial to members of the Association. The WCC finances are detailed in its separate accounts and are reflected in the income of the Association by way of rent received, a service charge and whenever possible an allocation of surplus funds.

Park Hall, which comprises a dance hall / function suite for daytime or evening use, with stage, kitchen and a licensed bar, catering for about 180 people. It is normally hired to local societies, clubs and individual members for events such as meetings, weddings, dances, parties and their fund-raising activities.

WYTHALL COMMUNITY ASSOCIATION OBJECTIVES AND ACTIVITIES continued

Britannia Room, a smaller games/function room for daytime or evening use, catering for up to about 120 people. It has a stage, skittle alley, other indoor games facilities and a bar.

Meeting Rooms (several) for up to 40 people for daytime or evening use, with limited facilities for indoor games, shows, conferences etc.

Other buildings which were funded, installed and are maintained by constituent groups and which are legally part of the assets of Wythall Community Hall Trust and include: pavilions and headquarters for the Scout Group, Archery, Bowling, Football, Tennis, Dog Training Club, Theatre Company and the Homing Society.

Service buildings provided by the Association, in addition to those outlined above include changing rooms and ablution areas and buildings used for storage of outdoor machinery and equipment.

Voluntary help and gifts in kind. The General Committee are extremely grateful to all the volunteers who help and support their activities in order to encourage community ownership. On a regular basis volunteers undertake tasks including committee work, financial management, planning events, mowing & maintenance and on an occasional basis, helping with events. Suppliers, businesses and individuals have also been generous in providing donations of goods that have been used to enhance fund-raising events, improve our park machinery and facilities.

ACHIEVEMENTS AND PERFORMANCE

The various sporting activities taking place at the park throughout the year were once again very popular. The park continues to be well used by the public enjoying what it has to offer, in particular the children's play areas and the wider park for exercising dogs. Use of Park Hall, the Britannia Room and Wythall House continues to strengthen but there is still some way to go to get back to pre-Covid years.

With regards to achievements, many volunteer hours have been used seeking grants and donations along with trying to grow the membership, this has been to good effect. Projects to improve both Park Hall and Wythall House were undertaken through the year, much of which was funded through those grant monies and donations and utilising a significant amount of volunteer hours, such as:

- Improvements to Park Hall heating and upgrading of the cellar cooling
- Updating of Park Hall and Wythall House electrics
- Redecoration of Park Hall
- New lighting for the Britannia Room
- Refurbishment of Britannia Room toilets and the skittle alley
- Replacement of water heaters in Wythall House
- New modern tills for Park Hall including additional card machines

Events and activities in many guises have continued to grow, providing entertain and pleasure to many including:

- The Bonfire & Fireworks event
- One off celebrations such as the D-Day event
- Tribute nights in Park Hall
- Return of the Fun Run to Wythall Park
- "Kid Zone – Bounce & Ride" on the park in the summer holidays
- Santa's tour on his sleigh returned for another year around Wythall and Hollywood

Our **website**, www.wythall-park.org.uk, is administered by a volunteer and kept up to date from information provided by local organisations.

Our **Facebook Group - Wythall Park-Life** (3.7k members), and the WCA & WCC newsletter (circulated to 1.7k people) are well established promoting events plus the Park and WCC in general along with the various clubs.

WYTHALL COMMUNITY ASSOCIATION ACHIEVEMENTS AND PERFORMANCE continued

Children's Play areas. The play areas are a very popular attraction and in order that they remain safe, regular inspections are undertaken by the Association and its contractors. The cost of such inspections and ongoing repairs and renewals is not insignificant though remain an important aspect that the Association needs to raise money to cover. If sufficient monies cannot be raised the Association may need to consider their closure and/or removal.

Perimeter Path, Fitness Stations and Toilets. The path around the park's perimeter is well used. The fitness stations were provided by Bromsgrove District Council which included a maintenance agreement. The maintenance agreement is due to expire soon, and a decision will need to be made in respect of their future due to the cost of maintaining it. The toilets are closed at present due to ongoing vandalism; it is likely that they will remain closed for the foreseeable future until such time as a sustainable solution can be identified.

Park Pitches. The football pitches continue to flourish, with junior football very popular. Poor drainage, however, remains a challenge making the pitches unusable at times. It is also distressing that the pitches are being damaged on a regular basis by individuals riding quad bikes, motor bikes and e-bikes.

Changing room improvements. The changing rooms and showers have not been used since the improvements were completed, with individuals choosing to arrive at the park already in the kit. They do however remain available as a resource. The toilet facilities are used for events such as Bonfire which does save the Association having to hire in more facilities.

Outlook. It is positive to note that the Association's financial performance for 2024 shows a significantly reduced loss compared to that of 2023. Also, a large amount of much needed maintenance and improvements were undertaken during the year much of which was funded by grant monies and donations.

The General Committee is mindful of the pressure on cashflow and the level of long-term debt that the Association currently has. Whilst most income lines are up on the previous year and the gross profit in general, the level of overheads that need to be covered remains challenging.

Costs are closely monitored in order to identify opportunities to make savings though essential maintenance must continue to take place to ensure the park remains safe, avoid increased costs and associated issues.

On a positive note, since the return of tribute nights to Park Hall in October 2023, a number of well supported and successful events have followed in 2024. The Wythall & Hollywood fun run returned in June, starting and finishing at the Park with additional attractions on site to keep people entertained. Planning is now well underway for the 2025 event. Both these activities are helping to promote the Park and what it has to offer and as such hopefully boost income for the Association and the many Clubs. Further ways of generating additional revenue or reducing costs must however be found to achieve a sustainable future for the Association.

WYTHALL COMMUNITY ASSOCIATION FINANCIAL REVIEW

The Statement of Financial Activities for the year is set out on page 11 of the financial statements. A summary of the financial results is set out below:

Incoming Resources

The Association's total income of £321,553 related to £271,553 of Unrestricted Funds (general) and £50,000 of Restricted Funds (project monies). The general funds were £21,712 greater than 2023.

Voluntary income includes amounts received from subscriptions, grants and donations.

A grant of £50,000 was received following a successful application to the UK Shared Prosperity Fund. This grant was for specified projects to increase usage of Wythall Park and its facilities.

Donations this year: Donations from individuals amounted to £2,065. The Association also received a donation of £2,000 from Limoges Trust, £1,000 from Lloyds Foundation, £500 from Kilby & Son Ltd, £500 from the Dumbreck Charity. Wythall Parish Council donated £2,900 toward the cost of the fireworks and entertainment put on as part of the D-Day event.

The Association also received a number of donations from individuals and organisations totalling £1,100 in support of the WCC Beer & Cider festival.

A claim to HMRC was submitted in relation to Tax recovered under the Gift Aid scheme for £1,576 in respect of donations and subscriptions in 2023.

The Association also received £600 from Melvyn Danes towards first aid for the Bonfire event and Santa Sleigh, which is included under the specific event income.

Income from activities for generating funds reflects the fund-raising activities and amounts to £54,922, down £1,506 on 2023, largely due to a slightly lower gate at the Bonfire event.

Bonfire Night was another very successful event bringing in income of £34,450 less costs of £8,598. Car parking fees brought in £15,152 for the year.

The Association put on a free to attend D-Day event, with stalls, entertainment and fireworks which was made possible due to sponsorship from the Parish Council. The Santa Sleigh and Christmas tree collections also boosted income by £2,370.

Investment Income. This is in respect of Bank interest of £699.

Incoming resources from charitable activities is made up of rents received from constituent groups, pitch fees and room hire. It also includes Park Hall bar takings and the Service Charge to WCC. The total income from these sources increased by £30,797 on 2023 which largely relates to increased Service Charge and Park Hall bar sales.

It should be noted that Provision for Doubtful Debts of £2,258 has been raised against room bookings made by one organisation. It is hoped that an agreeable repayment plan can be put in place, and in due course the provision released.

Resources Expended

The cost of running the Association increased this year to £276,197 from £272,269 in 2023 and £230,427 in 2022.

Costs of activities for generating funds are the expenses incurred in putting on the events. This is largely made up by the cost of putting on the Bonfire Night and D-Day event. Plus, some costs associated with the Fun Run. D-Day event costs were covered by the Parish Council sponsorship and the Fun Run expenses will be covered by a grant from Worcestershire County Council once received.

WYTHALL COMMUNITY ASSOCIATION FINANCIAL REVIEW continued

Charitable activities comprise the vast majority of the expenses.

The cost of Insurance increased by £1,945 over 2023. Utility costs have gone up by £2,629 due to higher electricity costs (old fixed rate expired and new deal has higher rates) and increased heating oil prices.

General repairs, maintenance and cleaning costs have decreased by £1,472 compared to 2023.

Park Hall bar purchases increased by £1,913 due to combination of higher supplier prices and greater volumes.

Project expenditure covered by the UK Shared Prosperity Fund grant amounted to £37,687. This was for a number of projects including heating improvements to Park Hall, electrical improvements, new water heaters for Wythall House, tree works, new Park Hall cellar cooling, new Britannia Room lighting and materials used to refurbish the Britannia Room toilets.

Employment costs increased by £15,503 in 2024 compared to 2023, this was largely to an increase in staff hours used between May and July, along with the impact of minimum wage rises.

Governance costs. Due to the nature of the organisation this cost is low as the management of the Association is undertaken by volunteers. The cost incurred this year relates solely to the Audit fee.

Net resources for the year is a deficit of £4,644 on the general fund. This is a big improvement on the deficit of £22,430 in 2023.

The Restricted Funds are contributions for a specific purpose. As previously mentioned, the £50,000 grant was from UK Shared Prosperity Fund. The remaining balance of £12,313 is already allocated to specific projects to be completed in 2025.

Reserves

The Trustees have reviewed the reserves of the charity. This review encompassed the nature of the income and expenditure along with the fluctuations which arise between the income sources, grants and regular expenses.

The General Funds brought forward from last year's results were a negative position of £9,339, following this year's deficit of £4,644 the General funds now show a negative position of £13,983. The Association continues to show £450,287 of the funds invested in the property, with Restricted Funds now showing at £12,313.

The balance sheet shows current net assets of £46,884 and long-term creditors of £48,554, resulting in a negative position of £1,670.

Included in creditors is £9,538 in respect of subscriptions paid in advance, whilst these are not repaid under the normal operation of the Association, they do remain a liability. Interest free loans from individuals has now reduced to £14,260 from £20,350 in 2023 as a result of the repayment programme put in place.

The Bounce Back Loan aimed to support organisations impacted by the COVID-19 restrictions was secured during 2021 amounting to £45,000. Monthly repayments continue to be made to the loan, with the outstanding balance now having reduced to £29,798. The loan is due to be repaid by May 2030.

PLANS FOR THE FUTURE

Re-structuring the organisation to become a Charitable Incorporated Organisation continues to be put on hold whilst efforts are concentrated towards strengthening the finances. When it is appropriate to resume this project, once concluded, it would result in the Association being able to legally hold the title to the land and being responsible for its own debts.

WYTHALL COMMUNITY ASSOCIATION FINANCIAL REVIEW continued

As a result of past under investment in the infrastructure there has been a large backlog of costly maintenance, replacements and improvements that need to be undertaken. The Association continues to struggle to generate the required level of surplus to significantly invest in the buildings and the Park in general. Grants continue to be applied for to try and address this, the latest successful outcome by way of the UK Prosperity Fund.

Capital raising through selling long leases to the organisations which currently have a substantial headquarters within the park has been raised in the past with little appetite from the clubs. This does however remain an option.

The Association remains focused towards trying to provide the current services along with growing the membership and encouraging non-members to contribute towards the facilities. The Association and the constituent groups need to continue to identify and take forward other services that the Park could offer in order to grow secure revenue streams.

Whilst the focus is on growing income streams, we are mindful that costs must remain aligned. Appropriate maintenance of the site and buildings is undertaken and costs relating to staff are carefully controlled.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the applicable Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the General Committee on 31st March 2025 and signed on their behalf by:

S Baxter

Chair

WYTHALL COMMUNITY ASSOCIATION

Independent Examiner's Report to the Trustees of Wythall Community Association

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 11 to 18.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.



Richard Horton FCCA
For and on behalf of Jerroms Business Solutions Limited

20 March 2025.

Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands
B90 8AH

WYTHALL COMMUNITY ASSOCIATION

Statement of Financial Activities
for the year ended 31st December 2024

31st December 2023

	Note	Restricted Funds £	Unrestricted Fund £	Total Funds £	Restricted Funds £	Unrestricted Fund £	Total Funds £
Incoming Resources							
Incoming resources from generated funds							
Voluntary income	2	50,000	22,404	72,404		29,917	29,917
Activities for generating funds	3		54,922	54,922		56,429	56,429
Investment income	4		699	699		763	763
Incoming resources from charitable activities	5		193,528	193,528		162,731	162,731
Total Incoming Resources		50,000	271,553	321,553	0	249,839	249,839
Resources Expended							
Costs of generating funds							
Cost of activities for generating funds	6		13,017	13,017		10,437	10,437
Charitable activities	7	37,687	262,504	300,191	6,300	261,172	267,472
Governance costs	8		675	675		660	660
Roundings			1				
Total Resources Expended		37,687	276,197	313,884	6,300	272,269	278,569
Net resources surplus / deficit		12,313	-4,644	7,669	-6,300	-22,430	-28,730
Total funds brought forward		0	458,012	458,012	6,300	480,442	486,742
Total funds carried forward		12,313	453,368	465,681	0	458,012	458,012
Net resources surplus		12,313	-4,644	7,669	-6,300	-22,430	-28,730
Total general funds brought forward		0	-9,339	-9,339	6,300	13,091	19,391
Total funds carried forward		12,313	-13,983	-1,670	0	-9,339	-9,339

The notes on pages 13 to 18 form part of the financial statements

WYTHALL COMMUNITY ASSOCIATION

Balance Sheet as at 31st December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	<u>450,287</u>	<u>450,287</u>
<i>Total fixed assets</i>		<u>450,287</u>	<u>450,287</u>
Current assets			
Stocks		3,699	4,284
Debtors	12	17,844	32,776
Less Provisions for Doubtful Debts		-2,258	
Cash at bank and in hand		<u>43,418</u>	<u>36,417</u>
<i>Total current assets</i>		<u>62,704</u>	<u>73,477</u>
Liabilities			
Creditors: amounts falling due within one year	13	<u>15,820</u>	<u>27,161</u>
<i>Net current assets</i>		<u>46,884</u>	<u>46,316</u>
<i>Total assets less current liabilities</i>		<u>497,171</u>	<u>496,603</u>
Creditors: amounts falling due after more than one year	14	48,554	55,655
<i>Net assets</i>		<u>448,617</u>	<u>440,948</u>
The funds of the charity			
Funds invested in Premises		450,287	450,287
General Funds			
<i>brought forward</i>		-9,339	13,091
<i>deficit for the year</i>		<u>-4,644</u>	<u>-22,430</u>
		<u>-13,983</u>	<u>-9,339</u>
Restricted Funds			
<i>received spent in year</i>		50,000	6,300
<i>spent in year</i>		<u>-37,687</u>	<u>-6,300</u>
		<u>12,313</u>	<u>0</u>
<i>Total charity funds</i>		<u>448,617</u>	<u>440,948</u>

The financial statements on pages 11 to 18 were approved by the General Committee on 31st March 2025 and signed on their behalf by:

S Baxter
Chair

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2024

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value.

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The Association constitutes a public benefit entity as defined by FRS 102.

The Association is a public benefit entity registered in England. The address is given in the charity information on page 2 of these financial statements.

The charity has applied Update Bulletin 2 as published on 5 October 2018 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going Concern

When preparing the financial statements, the members of the General Committee are required to make an assessment of the Association's ability to continue as a going concern.

An entity is a going concern unless the committee intend to liquidate, cease trading or has no realistic alternative but to do so. In assessing whether the going concern assumption is appropriate the committee takes into account all available information about the future, which is at least but not limited to 12 months from the date when the financial statements are authorised for issue.

The Association has struggled to match income streams with increasing costs for many years. More recently there has been some renewed effort to address this and to obtain grants to improve the facilities. Marketing activities have been strengthened using a range of media to promote membership of the Association and Wythall Community Club along with many events put on to provide entertainment to the local community, raise the profile and provide a much-needed income boost.

The General Committee remains acutely aware that further effort is required to strengthen and diversify income streams in order to protect the long term future.

In view of the above, the Committee consider that the going concern assumption remains appropriate.

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts

1. Accounting Policies continued

(b) Funds structure

Restricted income funds comprise income that has been received for a particular purpose, so it is set aside by the trustees. The restricted funds which have been donated / raised are used to pay for the relevant specific project.

Unrestricted income funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

General Funds invested in the Premises has been shown separately in order to clearly identify the current balance.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Membership subscriptions received in the nature of a gift are recognised in voluntary income.

Donations and grants are recognised when the Association has been notified in writing of both the amount and settlement date or have been received.

Gift Aid receivable is included in income when there is a valid declaration from the donor, once it is received.

Income from fund-raising activities is included following completion of the event.

Interest on funds held on deposit is included when received.

Income from the charitable activities of the Association include rental / provision of facilities for use by clubs, groups and local residents and are included in the period to which they relate.

The value of any voluntary help received is not included in the accounts but is described in the trustee's annual report.

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure is allocated between cost of generating voluntary income, (fund-raising), expenses in respect of charitable activities (overheads) and governance costs are shown separately.

Information on this attribution refer to note (f) below.

(e) Allocation of governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees. Other services are provided on a voluntary basis.

The governance costs are analysed in note 8.

(f) Costs of raising funds

The costs of generating funds consists of direct expenses in respect of the events. Use of the premises and involvement by the staff is not specifically costed. The events are planned and supervised by volunteers. Costs are a split between events in note 6.

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts

1. Accounting Policies continued

(g) Charitable activities

Costs of charitable activities include the majority of expenses in respect of servicing and maintaining the premises and property which is used by the hirers and users, including local residents and general public. Costs are shown in note 7.

(h) Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and valued at historical cost. Depreciation is charged at rates calculated to write off the cost on a straight line basis over their expected useful lives as follows:

Plant and machinery	over 3 years
Furniture and equipment	over 5 years

The ownership of the property (land and buildings) is vested in the Wythall Community Hall Trust. The amount shown in the Balance Sheet represents historical expenditure by the Association enhancing the value of this freehold property.

(i) Stock

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value.

(j) Contingent liabilities

A contingent liability is identified and disclosed if a possible obligation may result from an occurrence of one or more uncertain future events not wholly within the trustees' control.

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2024

	2024		2023	
	Projects	General	Projects	General
	£	£	£	£
2 Voluntary Income				
Members subscriptions		10,087		7,943
Allocation from Wythall Community Club				12,500
Grant from UKSPF	50,000			
Donations from Individuals		2,065		521
Donations from Other organisations		8,675		8,100
Gift Aid tax recovered		1,576		853
State Aid offset interest				
	<u>50,000</u>	<u>22,404</u>	<u>0</u>	<u>29,917</u>
3 Activities for generating funds				
Bonfire Night		34,450		35,787
Car Parking		15,152		16,221
Christmas tree collection		1,177		1,081
Pantomime		0		567
Events - other		1,268		1,025
Santa Sleigh		1,193		1,282
Other Revenue		1,683		466
		<u>54,922</u>		<u>56,429</u>
4 Investment income				
Bank interest - gross		699		763
5 Incoming resources from charitable activities				
Rental and lettings				
Club		9,600		9,600
Park Hall		19,352		17,417
Wythall House and Britannia Room		7,020		5,633
Park Pitches		18,405		13,508
Park rents		3,710		4,003
		<u>58,087</u>		<u>50,161</u>
Service charge to Wythall Community Club		91,116		77,280
Park Hall bar takings		44,325		35,290
		<u>193,528</u>		<u>162,731</u>
6 Costs of generating voluntary income				
Bonfire Night		8,598		9,137
Event expenses - other		4,419		451
Pantomime				849
		<u>13,017</u>		<u>10,437</u>

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2024

	Projects	2024 General	Projects	2023 General
	£	£	£	£
7 Resources expended on charitable activities				
Insurance		9,829		7,884
Utilities		30,824		28,195
General repairs, maintenance and cleaning materials		22,980		24,452
Exceptional maintenance	37,687		6,300	20,583
Park Hall bar purchases & maintenance		18,864		16,951
Stocktakers fees		630		490
Card & finance fees		2,017		2,086
Licences costs		1,111		583
Telephone, stationery & computer		3,647		2,658
Sundry expenses		1,791		1,902
Advertising & Marketing				79
Employment costs	Note 10	170,812		155,309
Project expenses				
	<u>37,687</u>	<u>262,504</u>	<u>6,300</u>	<u>261,172</u>

8 Governance costs

Financial Examiner's fee	<u>675</u>	<u>660</u>
	<u>675</u>	<u>660</u>

9 Trustees' remuneration

None of the trustees received any remuneration from the Association in respect of services rendered in that capacity.

Mr A G Griffin is employed as General Manager

Mr R Burn is employed as a bar tender.

Payments are made in accordance with the constitution and were specifically agreed by the General Committee on 22 April 1999, 24 February 2003, 22 July 2019 and raised at the meeting 22 March 2021

10 Staff costs

	£	£
Wages and salaries	164,443	150,984
Social security costs	4,512	3,402
Auto enrolment pension	1,856	923
	<u>170,812</u>	<u>155,309</u>

The average number of employees, calculated on a full-time equivalent basis, analysed by function was:

Charitable activities	<u>6.8</u>	<u>6.8</u>
-----------------------	------------	------------

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2023

11 Tangible fixed assets

			Net Book		Net Book	
	Cost £	Depreciation £	Value £	Cost £	Depreciation £	Value £
Freehold Property	450,260	0	450,260	450,260	0	450,260
Plant & Machinery	13,629	13,604	25	13,629	13,604	25
Furniture & Equipment	69,285	69,283	2	69,286	69,284	2
At 31 December 2024	<u>533,174</u>	<u>82,887</u>	<u>450,287</u>	<u>533,175</u>	<u>82,888</u>	<u>450,287</u>
At 31 December 2023	<u>533,175</u>	<u>82,888</u>	<u>450,287</u>	<u>533,175</u>	<u>82,888</u>	<u>450,287</u>

There was no capital expenditure contracted for but not provided in the financial statements (2023 £nil)

	2024 £	2023 £
12 Debtors		
Trade debtors	7,777	10,891
Other debtors	410	12,348
Prepayments and other accrued income	9,657	9,537
	<u>17,844</u>	<u>32,776</u>
13 Creditors: amounts falling due within one year		
Trade creditors	5,778	6,144
Taxation and social security	-281	6,151
Accruals and deferred income	5,280	5,866
Loan repayments	5,042	9,000
	<u>15,820</u>	<u>27,161</u>
14 Creditors: amounts falling due after more than one year		
Deferred income	9,538	9,469
Personal loans	14,260	16,150
HSBC Bounce Back Loan	24,756	30,036

Deferred income arises from subscriptions paid in advance in respect of 2026 & 2027, loans from individuals and an HSBC Bounce Back Loan taken out during Covid to assist cash flow. Provision for possible loan repayments is shown in creditors

15 Gift Aid Scheme

During the year Gift Aid of £1,576 was claimed in respect of donations and membership fees made under the Gift Aid Scheme in 2023. A claim is to be made in respect of 2024 transactions.

WYTHALL COMMUNITY ASSOCIATION

England & Wales - Charity number 243332

Accounts

WYTHALL COMMUNITY ASSOCIATION

Charity No. 243332

REPORT AND FINANCIAL STATEMENTS

Year ended 31st December 2023

WYTHALL COMMUNITY ASSOCIATION

Charity Number: 243332

Reference and administrative information

General Committee:

Mr D Ashby	Member of Management Committee
Mr B Brittle	Resigned Oct 2023
Mr R Burn	Independent
Mr K Byng	Member of Management Committee
Miss H Cleaver	Secretary - Member of Management Committee
Mr G N Denaro	Vice-President and Member of Management Committee up to Jun 2023.
Mrs J Dyer MBE	Resigned Oct 2023
Mr A G Griffin	Member of the Management Committee
Mr R Harris	Member of the Management Committee
Mr S I Howarth	Independent
Mrs E A Johnson	President - Member of Management Committee
Mr H Knowles	Independent
Mrs M Neale	Independent
Mr A Rand	Treasurer - Member of Management Committee Resigned Jun 2023
Mr P A Richardson	Independent
Mr M Stinton	Vice Chairman of the Management Committee
Mr B Stokes	Independent
Mr B Thompson	Removed from Committee Jun 2023

Appointed Representatives

Mr J Attwood	Wythall & District German - Shepherd Dog Training Club
Mr N Bridgens	Wythall Parochial Church Council, Chairman of Wythall Community club - member of Management committee, elected as Treasurer Jun 2023
Mr D Cotterell	Shirley & Wythall Chess Club resigned in Sept 2023
Mr R Hemming	1 st Tidbury Green (Wythall) Scout Group - elected to the Management Committee Jun 2023
Mrs M Dempsey	Wythall Conservatives. Elected and resigned 2023
M/s M Evans	Wythall CA Bowling Club
Mr R Jukes	Kings Heath Concorde - member of Management Committee
Ms S Medhurst	Redhill Archers
Mrs C M Quirk	Pearls of Wythall - rejoined as a member of the Management Committee from Oct 2023
Mrs C Stokes	Wythall WI
Mr K Turner	Wythall Tennis Club - member of Management Committee
Mr L Turner	Wythall Residents Association
Mr K Yates	Wythall Parish Council

Appointed Representatives of Wythall Community Hall Trust

Mrs S Baxter	Vice President up to June 2023 and Chairman of the General Committee
Mr M B Jones	WCHT only

During the year Mr B Brittle, Mr D Cotterill and Mrs J Dyer resigned from the General Committee. Mr A Rand resigned as Treasurer and from both the Management and General Committees, Mr N Bridgens was elected as Treasurer. Mr B Thompson was removed from the General Committee due to refusal to attend meetings. From June 2023 Mrs S Baxter and Mr G Denaro ceased to be Vice Presidents. Mr G Denaro was no longer on the Management Committee. Mr R Hemming was elected to the Management Committee. Mrs CM Quirk rejoined as a member of the Management Committee,

WYTHALL COMMUNITY ASSOCIATION

Premises

Wythall House and Park, 52 Silver Street, Wythall, Birmingham B47 6LZ
Telephone: 01564 823281

General Manager

Alan Griffin

Independent Examiner

Jerroms, Accountants
Blythe Gate, Blythe Valley Park, Solihull, B90 8AH

Bankers

HSBC plc, 34 Poplar Road, Solihull, West Midlands, B91 3AF.

WYTHALL COMMUNITY ASSOCIATION

Report of the General Committee for the year ended 31st December 2023

The General Committee, who are the trustees of the charity, present their report and financial statements for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, 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 published on 16 July 2014.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wythall Community Association is an unincorporated association of members, which registered as a charitable entity in the UK in 1965. It is governed by its Constitution, which was last amended in 1998.

The governing body of the Association is its General Committee, which comprises those elected / appointed from the following:

- The elected Honorary Officers of the Association,
- One Representative if appointed of each Constituent Group, Section or Local Authority,
- Representatives of Full Members elected at the A.G.M. (total to not exceed those in the last class above).
- One Representative of Associate Members if elected at the A.G.M.,
- Two Representatives (non-voting) of Junior members if elected at the A.G.M.,
- Two representatives appointed by the Trustees of Wythall Community Hall Trust,
- Persons co-opted by the General Committee (total to not exceed 25% of those in the above six classes.).

Potential trustees are provided with information about the organisation and the responsibilities involved. They are given the opportunity to discuss any matters arising with an Officer before they sign the declaration of acceptance and willingness to act as a managing charity trustee of the Association.

Individual trustees are elected annually at the Annual General Meeting; persons appointed by Constituent Groups take up the position when they sign the undertaking.

The members of the General Committee are the managing trustees of the charity and they direct the policy and general management of the affairs of the Association, appointing a Management Committee from amongst its members.

The General Committee meets not less than three times a year and delegates the majority of its powers to the Management Committee.

The Management Committee meets monthly. It receives reports from sub-committees and the General Manager, making decisions and proposals to ensure the facilities are correctly used, maintained and comply with relevant legislation. The Management Committee delegates the day-to-day operation of the facilities to the control of the General Manager and his assistants. The General Manager has power to employ staff necessary to service the premises.

Health & Safety, Entertainments, and Bonfire Night Committees are currently in operation and are made up of members of Management and other individuals. The Officers Group now meets as required rather than monthly to discuss making any specific recommendations to Management. Other committees such as House & Park are now structured as working groups or individuals taking on responsibilities for specific tasks and reporting to Management if necessary. All committees operate under specific terms of reference which delegate certain functions from the Management Committee and to whom they have to report to have their decisions ratified.

Wythall Community Club is a separate legal entity, with all its members also being members of Wythall Community Association. Wythall Community Club is controlled by its own committee, which is elected by and from its members at their Annual General Meeting. It runs the registered members' club in Wythall House.

WYTHALL COMMUNITY ASSOCIATION STRUCTURE, GOVERNANCE AND MANAGEMENT continued

Wythall Community Hall Trust is a Registered Charity (No. 523212) and its Trustees have entered into a Deed of Trust setting forth the purposes and conditions under which they hold the property in trust for the Association. The Trustees are appointed by the General Committee of the Association and currently are Messrs. M B Jones, G Denaro, Mrs S Baxter and Mrs J Dyer. Mr CW Dinenage was also appointed as a trustee with effect from 22nd July 2023.

The Annual General Meeting was held on the 12th June 2023. The General Committee was formed comprising 26 members (of which 6 are Officers), 12 representatives of Constituent Groups, 13 representatives of individual members and 1 representative of Wythall Community Hall Trust.

When the General Committee delegated their powers to the Management Committee they required any projects requiring planning permission to be ratified by them before implementation.

Members served throughout the year except where shown on the Legal and Administrative information, page 1.

OBJECTIVES AND ACTIVITIES

The Association shall be non-party in politics and non-sectarian in religion and its objects shall be to:
promote the benefit of the inhabitants of the Parish of Wythall and neighbourhood, without distinction, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
establish, or secure the establishment of a Community Centre and to maintain and manage the same in furtherance of these objects;
promote such other charitable purposes as may from time to time be determined.

The Association's aims are to maintain the site for use by members, constituent organisations and local inhabitants. This is done by allowing clubs to rent specific areas for their activities, by providing facilities for hire and allowing free access to the park facility for members and residents who respect the pleasure of others.

The Association's main activities are based on a 37 acre site, which includes Wythall House and Park Hall. This is a freehold site in Worcestershire entirely within the Green Belt to the south of Birmingham and is dedicated to recreational purposes in the Bromsgrove District Plan. The title of the site and all property acquired by or for the purposes of the Association is vested in the five Trustees who comprise Wythall Community Hall Trust.

The outside areas include gardens, planted woodlands, a children's playground and areas for casual play and general usage by all well-wishers. Most other areas are also for general usage, when not designated to clubs for organised activities. These include the use of two Association and junior football pitches; a Gaelic football pitch, an archery range, tennis courts, a bowling green and a dog training area. One of the four hard tennis courts and the bowling green are partially available for use by the general membership under the supervision of the relevant sports clubs. The fenced area used for training dogs off lead is used by the German Shephard Dog Club and other dog walkers who are members of the Association.

The buildings include the following –

Wythall House and environs which include various lounges and bars, a games room, meeting rooms, offices and associated facilities. Wythall Community Club operates a Registered Members' Club in most of these areas and is responsible for its own management during its bar opening hours. The Club provides opportunities for recreation and social intercourse, encouragement of good fellowship and other activities likely to be beneficial to members of Wythall Community Association. The Club finances are detailed in its separate accounts and are reflected in the income of the Association by way of rent received, a service charge and whenever possible an allocation of surplus funds.

Park Hall, which comprises a dance hall / function suite for daytime or evening use, with stage, kitchen and a licensed bar, catering for about 180 people. It is normally hired to local societies, clubs and individual members for events such as meetings, weddings, dances, parties and their fund-raising activities.

WYTHALL COMMUNITY ASSOCIATION OBJECTIVES AND ACTIVITIES continued

Britannia Room, a smaller games/function room for daytime or evening use, catering for up to about 120 people. It has a stage, skittle alley, other indoor games facilities and a bar.

Meeting Rooms (several) for up to 40 people for daytime or evening use, with limited facilities for indoor games, shows, conferences etc.

Other buildings which were funded, installed and are maintained by constituent groups and which are legally part of the assets of Wythall Community Hall Trust and include: pavilions and headquarters for the Scout Group, Archery, Bowling, Football, Tennis, Dog Training Club, Theatre Company and the Homing Society.

Service buildings provided by the Association, in addition to those outlined above include changing rooms and ablution areas and buildings used for storage of outdoor machinery and equipment.

Voluntary help and gifts in kind. The General Committee are extremely grateful to all the volunteers who help and support their activities in order to encourage a community ownership. On a regular basis volunteers undertake tasks including committee work, planning events, mowing & maintenance and on an occasional basis, helping with events. Suppliers, businesses and individuals have also been generous in providing donations of goods that have been used to enhance fund-raising events, improve our park machinery and facilities.

ACHIEVEMENTS AND PERFORMANCE

The Management Committee met each month of the year. Sub-committees also met a number of times through the year as required. The General Committee met three times in the year, in March and November and following the Annual General Meeting in June.

It was good once more to see various sporting activities taking place at the park throughout 2023 along with the public enjoying what the park has to offer from a recreation perspective in general. Revenue for Park Hall and House rents were slightly down. This is largely due to a switch of what rooms are used for which bookings.

A free family-friendly King's Coronation celebration event was held on the Park on Sunday the 7th May from late afternoon into the evening. People were encouraged to bring their own picnic. Also, there were market stalls, food stalls, ice cream van, fireworks and a disco in Park Hall (subject to a small fee). Wythall Community Club also opened its doors to the public.

Bonfire Night was once again an all-ticket approach to limit numbers, it was an enjoyable and successful event for the Association and those that attended despite the weather. Whilst the Association did put on the Panto again in January, ticket sales were not strong resulting in a small loss on the event.

The Santa Sleigh, for the third year toured the streets of Wythall and the surrounding area over four nights with the support and donations from several businesses, organisations and volunteers to help make it happen. The collection and shredding of Christmas trees once again took place ensuring they were appropriately recycled and raising some much need funds towards essential maintenance for the Association.

Car parking charges is a now vital source of revenue for the Association to help with maintenance costs. This year saw much of the money raised from this source so far ploughed back into resurfacing work and relining.

Our **website, www.wythall-park.org.uk**, is administered by a volunteer and kept up to date from information provided by local organisations.

Our **Facebook Group, Wythall Park-Life**, is well established exchanging comments, promoting events.

Children's Play areas. The play areas are a very popular attraction and in order that they remain safe, regular inspections are undertaken by the Association and its contractors. The costs of such inspections and ongoing repairs and renewals is not insignificant though remain an important aspect that the Association needs to raise money for to cover.

Perimeter Path, Fitness Stations and Toilets. The path around the park's perimeter and fitness stations, provided by Bromsgrove District Council from S106 funds, have continued to provide a popular facility. The toilets continue to be maintained by the Association but do suffer regularly from vandalism and misuse and as such are a costly facility to provide for public use.

The Picnic area. Whilst the picnic benches were a well-used asset of the park, they have deteriorated through a combination of age and vandalism and as such have had to be removed for safety reasons. The Association would welcome any organisations or individuals that could assist with their re-instatement.

WYTHALL COMMUNITY ASSOCIATION

Park Pitches. The football pitches continue to be well used though do suffer from a lack of drainage. Junior football continues to flourish utilising pitches of what was the cricket field.

Changing room improvements. The changing rooms and showers have not been used since the improvements were completed, with individuals choosing to arrive at the park already in the kit. They do however remain available as a resource. The toilet facilities are used for events such as Bonfire which does save the Association having to hire in more facilities.

WYTHALL COMMUNITY ASSOCIATION ACHIEVEMENTS AND PERFORMANCE continued

Covid Funding. The Association benefitted from a Covid grant early in 2022 from the Government / District Council, with the scheme having then closed, thus no monies from this source were received in 2023. Monthly repayments to the Bounce Back Loan that the Association was granted in 2020 for £45,000 continue, the balance now having reduced to £34,836. Some of the monies were utilised this year to help fund essential park maintenance, with the remainder held in reserve pending identification of an appropriate project that would lead to an improved trading position.

Outlook. The Association's financial performance for 2023 shows a loss. This is largely due to funding from cashflow and reserves items such as, work on the car park, tractor repairs, playground repairs and tree works.

We are mindful of the pressure on cashflow and the level of long-term debt that the Association currently has. Whilst most income lines are up on the previous year and the gross profit in general, the level of overheads that need to be covered is of concern. Salaries and Wages costs have in particular grown at a far greater rate than income.

Costs are closely monitored in order to identify opportunities to make savings but it must be accepted that essential maintenance needs to continue to take place to ensure the park remains safe, avoid increased costs and associated issues.

On a positive note, a return of tribute nights to Park Hall was seen in October 2023, with further events already booked in 2024. In addition, planning is underway for the Wythall & Hollywood fun run, which will start and finish at the park. Both activities should provide a welcome income boost for the Association however, further ways of generating additional revenue or reducing costs must be found urgently to achieve a sustainable future for the Association.

FINANCIAL REVIEW

The Statement of Financial Activities for the year is set out on page 11 of the financial statements. A summary of the financial results is set out below:

Incoming Resources

The Association's income total of £249,839 all related to Unrestricted Funds (General) rather than Restricted Funds (Projects). The General Funds were £16,377 greater than 2022, and £25,527 if the Covid grant (£9,150) is excluded from 2022. This is a good achievement but see later in respect of costs.

Voluntary income includes amounts received from subscriptions, grants and donations. There was an allocation of funds from Wythall Community club of £12,500.

Donations this year: a number of contributions were received from individuals in appreciation of the park facility; we also obtained a grant of £4,000 from Limoges Trust, £500 from the Dumbreck Charity, £500 from the W.E.D Charitable Trust, £500 from Kings Heath Concorde toward the Coronation event, £350 from Kilby & Son Ltd

The Association received donations totalling £2,300 from individuals and organisations in support of the Easter Trail, Cider & Sausage Festival and the Beer festival (the latter two having been put on by WCC to raise funds for the Association), this included £100 from Melvyn Danes, £100 from Total Computers, £500 from the Lloyds Foundation, £300 from Nihilent Limited, £300 from Mimecast and £300 from NTT.

A claim to HMRC has been submitted in relation to Tax recovered under the Gift Aid scheme for £670 in respect of donations and subscriptions in 2022 plus a further £179 also received through the Small Donations scheme.

The Association also received £600 from Melvyn Danes towards first aid for the Bonfire event and Santa Sleigh, which is included under the specific event income.

Income from activities for generating funds reflects the fund-raising activities and amounts to £56,429, up £4,948 on 2022.

Bonfire Night was another very successful event bringing in income of £35,787 less costs of £9,137. Car parking fees brought in £16,221 for the year. The Panto went ahead this year returning a modest loss of £282.

It was decided not to put on Carnival this year, however, the Association did put on a King's Coronation event which was free to attend, with stalls, and fireworks sponsored by the Parish Council. A Coronation Disco was held the same evening which also proved a success. Between this and the Easter Trail they raised £1,025. The Santa Sleigh and Christmas tree collections also boosted income by £2,363.

Investment Income. Bank interest at £763 this year reflects rising interest rates compared to previous years.

WYTHALL COMMUNITY ASSOCIATION FINANCIAL REVIEW continued

Incoming resources from charitable activities is rents received when the rooms and facilities are hired to groups and individuals for their activities, meetings, etc., also the income received over the bar during some of the events. The total income from these sources increased by £5,766 on 2022 which largely relates to increased rental fees and bar sales for Park Hall.

Resources Expended

The cost of running the Association increased this year to £272,269 from £230,427 in 2022, £192,657 in 2021 and £196,992 in 2020. Pre-Covid, it stood at £242,138 in 2019.

Costs of activities for generating funds are the expenses incurred in putting on the events. This is largely made up by the cost of putting on the Bonfire Night and the Pantomime.

Charitable activities comprise the majority of the expenses.

General repairs, maintenance and cleaning costs have increased over 2022 due to £3,167 having to be spent on tractor repairs and servicing plus £4,165 on playground maintenance.

Exceptional maintenance this year includes £16,340 on car park resurfacing and lining, £2,630 to complete the tree works project, £1,600 on an electrical survey for the Wythall House complex and Park Hall and £320 on a memorial bench. In addition, £6,300 was spend on roofing work and remedial plaster

Employment costs have increased by c. £22k, this is due to a combination of an increase of the minimum and living wage rates plus Wythall Community Club opening for longer hours on Sundays and certain bank holidays.

Governance costs. Due to the nature of the organisation this cost is low as the management of the Association is undertaken by volunteers. The cost incurred this year relates solely to the Audit fee.

Net resources for the year is a deficit of £22,430 on the general fund.

The Restricted Funds are contributions for a specific purpose. The £6,300 that the year started with relates to the balance of the £10,000 secured from the National Lottery Awards for All. This was spent during the year on roof repairs to the Wythall House “complex” and repairing the ceiling in the gents ceiling caused by the water leak.

Reserves

The Trustees have reviewed the reserves of the charity. This review encompassed the nature of the income and expenditure along with the fluctuations which arise between the income sources, grants and regular expenses.

The General Funds brought forward from last year’s results were a positive position of £13,091, following this year’s deficit of £22,430 the General funds now show a negative position of £9,339. The Association continues to show £450,287 of the funds invested in the property, with Restricted Funds now showing at £nil.

The balance sheet shows current net assets of £46,316 and long-term creditors of £55,655, resulting in a negative position of £9,339.

Included in creditors is £9,469 in respect of subscriptions paid in advance, whilst these are not repaid under the normal operation of the Association, they do remain a liability. Interest free loans from individuals has now reduced to £20,350 from £24,550 in 2022 as a result of the repayment programme put in place.

The Bounce Back Loan aimed to support organisations impacted by the COVID-19 restrictions was secured during 2021 amounting to £45,000. Monthly repayments continue to be made to the loan, with the outstanding balance now having reduced to £34,836. The loan is due to be repaid by May 2030.

WYTHALL COMMUNITY ASSOCIATION PLANS FOR THE FUTURE

Re-structuring the organisation to become a Charitable Incorporated Organisation continues to be put on hold whilst efforts are concentrated towards strengthening the finances. When it is appropriate to resume this project, once concluded, it would result in the Association being able to legally hold the title to the land and being responsible for its own debts.

The capital position of the Association had improved over the last 3 years, however, this year has seen the need to undertake some costly maintenance as a result of past under investment in the infrastructure. The reserves remain modest and thus its ability to invest significantly in the buildings remains challenging. Grants continue to be applied for to try and address this, the latest successful outcome by way of the UK Prosperity Fund. The monies from this will come in during 2024 and will be focussed towards the Wythall House "complex" and Park Hall. Capital raising through selling long leases to the organisations which currently have a substantial headquarters within the park also remains an option.

The Association remains focused towards providing the current services along with growing the membership and encouraging non-members to contribute towards the facilities. The Association and the constituent groups need to continue to identify and take forward other services that the park could offer in order to grow secure revenue streams.

Whilst the focus is on growing income streams, we are mindful that costs must remain aligned. Appropriate maintenance of the site and buildings is undertaken and costs relating to staff are carefully controlled.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the applicable Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the General Committee on 20th May 2024 and signed on their behalf by:



S Baxter

Chairman

WYTHALL COMMUNITY ASSOCIATION

Independent Examiner's Report to the Trustees of Wythall Community Association

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2023 which are set out on pages 10 to 16.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.


Richard Horton FCCA

For and on behalf of Jerroms Business Solutions Limited



Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands
B90 8AH

WYTHALL COMMUNITY ASSOCIATION

Statement of Financial Activities for the year ended 31st December 2023

	Note	31st December 2022					
		Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
		Funds	Funds	Funds	Funds	Funds	Funds
		£	£	£	£	£	£
Incoming Resources							
Incoming resources from generated funds							
Voluntary income	2		29,917	29,917	26,861	24,884	51,745
Activities for generating funds	3		56,429	56,429		51,481	51,841
Investment income	4		763	763		132	132
Incoming resources from charitable activities	5		162,731	162,731		156,965	156,965
Furlough Grant						0	0
Total Incoming Resources		0	249,839	249,839	26,861	233,462	260,323
Resources Expended							
Costs of generating funds							
Cost of activities for generating funds	6		10,437	10,437		9,519	9,519
Charitable activities	7	6,300	261,172	267,472	20,561	220,263	240,824
Governance costs	8		660	660		645	645
Total Resources Expended		6,300	272,269	278,569	20,561	230,427	250,988
Net resources surplus / deficit		-6,300	-22,430	-28,730	6,300	3,035	9,335
Total funds brought forward		6,300	480,442	486,742	0	477,407	477,407
Total funds carried forward		0	458,012	458,012	6,300	480,442	486,742
Net resources surplus / deficit		-6,300	-22,430	-28,730	6,300	3,035	9,335
Total general funds brought forward		6,300	13,091	19,391	0	10,056	1,380
Total funds carried forward		0	-9,339	-9,339	6,300	13,091	19,391

The notes on pages 12 to 16 form part of the financial statements

WYTHALL COMMUNITY ASSOCIATION
Balance Sheet as at 31st December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	<u>450,287</u>	<u>450,287</u>
<i>Total fixed assets</i>		450,287	450,287
Current assets			
Stocks		4,284	3,430
Debtors	12	32,776	21,259
Cash at bank and in hand		<u>36,417</u>	<u>77,043</u>
<i>Total current assets</i>		<u>73,477</u>	<u>101,732</u>
Liabilities			
Creditors: amounts falling due within one year	13	<u>27,161</u>	<u>24,532</u>
<i>Net current assets</i>		46,316	77,200
<i>Total assets less current liabilities</i>		<u>496,603</u>	<u>527,487</u>
Creditors: amounts falling due after			
more than one year	14	55,655	57,809
<i>Net assets</i>		<u>440,948</u>	<u>469,678</u>
The funds of the charity			
Funds invested in Premises		450,287	450,287
General Funds	Bwfd	13,091	10,056
	<i>Surplus / deficit</i>	<u>-22,430</u>	<u>3,035</u>
		-9,339	13,091
Restricted Funds	Bwfd	6,300	6,300
	<i>Cwfd</i>	<u>-6,300</u>	<u>0</u>
		0	6,300
<i>Total charity funds</i>		<u>440,948</u>	<u>469,678</u>

The financial statements on pages 10 to 16 were approved by the General Committee on 20th May 2024 and signed on their behalf by:



S Baxter
Chair

WYTHALL COMMUNITY ASSOCIATION
Notes to the accounts for the year ended 31st December 2023

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value. The accounts have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and with the Charities Act 2011.

The Association constitutes a public benefit entity as defined by FRS 102.

Wythall Community Association is a public benefit entity registered in England. The address is given in the charity information on page 2 of these financial statements.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going Concern

When preparing the financial statements, the members of the General Committee are required to make an assessment of the Association's ability to continue as a going concern.

An entity is a going concern unless the committee intend to liquidate, cease trading or has no realistic alternative but to do so. In assessing whether the going concern assumption is appropriate the committee takes into account all available information about the future, which is at least but not limited to 12 months from the date when the financial statements are authorised for issue.

The Association has struggled with declining income streams for many years. More recently there has been some renewed effort to grow income streams and obtain grants. Marketing activities have been strengthened using a range of media to promote membership of the Association and WCC along with events put on. Car parking charges which were introduced towards the end of 2020 has been a relatively reliable source of valued income which has enabled some much-needed maintenance to be undertaken.

However, the committee remains acutely aware that further effort is required to strengthen and diversify income streams in order to protect the long term future.

In view of the above, the committee consider that the going concern assumption remains appropriate.

(b) Funds structure

Restricted income funds comprise income that has been received for a particular purpose, so it is set aside by the trustees. The restricted funds which have been donated / raised are used to pay for the relevant specific project.

Unrestricted income funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

General Funds invested in the Premises has been shown separately in order to clearly identify the current balance.

WYTHALL COMMUNITY ASSOCIATION

1. Accounting Policies continued

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Membership subscriptions received in the nature of a gift are recognised in voluntary income.

Donations and grants are recognised when the Association has been notified in writing of both the amount and settlement date or have been received.

Gift Aid receivable is included in income when there is a valid declaration from the donor, once it is received.

Income from fund-raising activities is included following completion of the event.

Interest on funds held on deposit is included when received.

Income from the charitable activities of the Association include rental / provision of facilities for use by clubs, groups and local residents and are included in the period to which they relate.

The value of any voluntary help received is not included in the accounts but is described in the trustee's annual report.

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure is allocated between cost of generating voluntary income, (fund-raising), expenses in respect of charitable activities (overheads) and governance costs are shown separately. Information on this attribution refer to note (f) below.

(e) Allocation of governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees. Other services are provided on a voluntary basis.

The governance costs are analysed in note 8.

(f) Costs of raising funds

The costs of generating funds consists of direct expenses in respect of the events. Use of the premises and involvement by the staff is not specifically costed. The events are planned and supervised by volunteers. Costs are a split between events in note 6.

(g) Charitable activities

Costs of charitable activities include the majority of expenses in respect of servicing and maintaining the premises and property which is used by the hirers and users, including local residents and general public. Costs are shown in note 7.

(h) Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and valued at historical cost. Depreciation is charged at rates calculated to write off the cost on a straight line basis over their expected useful lives as follows:

Plant and machinery	over 3 years
Furniture and equipment	over 5 years

The ownership of the property (land and buildings) is vested in the Wythall Community Hall Trust. The amount shown in the Balance Sheet represents historical expenditure by the Association enhancing the value of this freehold property.

(i) Stock

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value.

(j) Contingent liabilities

A contingent liability is identified and disclosed if a possible obligation may result from an occurrence of one or more uncertain future events not wholly within the trustees' control.

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2023

	2023	2022
	Projects £	General £
	Projects £	General £
2 Voluntary Income		
Members subscriptions	7,943	8,048
Allocation from Wythall Community Club	12,500	
Covid funding via Bromsgrove DC grants		9,150
Grant from Awards for All		10,000
Donations from Individuals	521	380
Donations from Other organisations	8,100	4,190
Gift Aid tax recovered	853	1,866
State Aid offset interest		1,250
	<u>0</u>	<u>24,884</u>
	<u>29,917</u>	<u>26,861</u>
3 Activities for generating funds		
Bonfire Night	35,787	31,805
Car Parking	16,221	14,970
Christmas tree collection	1,081	1,265
Christmas Cards		332
Pantomime	567	978
Food Fairs	1,025	1,034
Santa Sleigh	1,282	905
WCA events – other & other revenue	466	192
	<u>56,429</u>	<u>51,481</u>
4 Investment income		
Bank interest - gross	763	132
5 Incoming resources from charitable activities		
Rental and lettings		
Club	9,600	9,600
Park Hall	17,417	15,478
Wythall House and Britannia Room	5,633	6,851
Park Pitches	13,508	15,623
Park rents	4,003	3,544
	<u>50,161</u>	<u>51,096</u>
Service charge to Wythall Community Club	77,280	74,340
Park Hall bar takings	35,290	31,529
	<u>162,731</u>	<u>156,965</u>
6 Costs of generating voluntary income		
Bonfire Night	9,137	7,665
Christmas tree collection	0	0
Christmas Cards	0	244
Santa Sleigh	0	141
WCA events - other	451	620
Pantomime	849	849
	<u>10,437</u>	<u>9,519</u>

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2023

		2023		2022
	Projects	General	Projects	General
	£	£	£	£
7 Resources expended on charitable activities				
Insurance		7,884		7,761
Utilities		28,195		27,806
General repairs, maintenance and cleaning materials		24,452		20,170
Exceptional maintenance	6,300	20,583	20,561	7,086
Park Hall bar purchases & maintenance		16,951		14,079
Stocktakers fees		490		700
Card & finance fees		2,086		3,106
Licences costs		583		295
Telephone, stationery & computer		2,658		4,310
Sundry expenses		1,902		844
Advertising & Marketing		79		327
Employment costs	Note 10	155,309		133,779
Project expenses				
		<u>6,300</u>		<u>220,263</u>
		<u>261,172</u>		<u>220,263</u>
			<u>20,561</u>	
				<u>645</u>
8 Governance costs				
Financial Examiner's fee		660		645
		<u>660</u>		<u>645</u>
9 Trustees' remuneration				
None of the trustees received any remuneration from the Association in respect of services rendered in that capacity.				
Mr A G Griffin is employed as General Manager				
Mrs E Johnson provides book-keeping services as an employee				
Mr R Burn is employed as a bar tender.				
Payments are made in accordance with the constitution and were specifically agreed by the General Committee on 22 April 1999, 24 February 2003, 22 July 2019 and raised at the meeting 22 March 2021				
10 Staff costs		£		£
Wages and salaries		150,984		132,041
Social security costs		3,402		1,295
Auto enrolment pension		923		443
		<u>155,309</u>		<u>133,779</u>
				<u>6.1</u>
		<u>6.8</u>		
The average number of employees, calculated on a full-time equivalent basis, analysed by function was:				
Charitable activities		<u>6.8</u>		<u>6.1</u>

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2023

11 Tangible fixed assets

	Cost	Depreciation	Net Book	Cost
	£	£	Value	£
			£	
Freehold Property	450,260	0	450,260	450,260
Plant & Machinery	13,629	13,604	25	13,629
Furniture & Equipment	69,286	69,284	2	69,286
At 31 December 2023	<u>533,175</u>	<u>82,888</u>	<u>450,287</u>	<u>533,175</u>
At 31 December 2022	<u>533,175</u>	<u>82,888</u>	<u>450,287</u>	<u>533,175</u>

There was no capital expenditure contracted for but not provided in the financial statements (2022 £nil)

	2023	2022
	£	£
12 Debtors		
Trade debtors	10,891	12,116
Other debtors	12,348	1,208
Prepayments and other accrued income	9,537	7,935
	<u>32,776</u>	<u>21,259</u>
13 Creditors: amounts falling due within one year		
Trade creditors	6,144	1,808
Taxation and social security	6,151	2,353
Accruals and deferred income	5,866	11,371
Loan due within one year	9,000	9,000
	<u>27,161</u>	<u>24,532</u>
14 Creditors: amounts falling due after more than one year		
Deferred income	9,469	2,479
Personal loans	16,150	20,350
HSBC Bounce Back Loan	30,036	34,980
	<u>55,655</u>	<u>57,809</u>

Deferred income arises from subscriptions paid in advance in respect of 2025 & 2026, loans from individuals and an HSBC Bounce Back Loan taken out during Covid to assist cash flow. Provision for possible loan repayments is shown in creditors

15 Gift Aid Scheme

During the year Gift Aid of £670 was claimed in respect of donations and membership fees made under the Gift Aid Scheme in 2022. A claim is to be made in respect of 2023 transactions.

WYTHALL COMMUNITY ASSOCIATION

England & Wales - Charity number 243332

Accounts

WYTHALL COMMUNITY ASSOCIATION

Charity No. 243332

REPORT AND FINANCIAL STATEMENTS

Year ended 31st December 2022

WYTHALL COMMUNITY ASSOCIATION

Charity Number: 243332

Reference and administrative information

General Committee:

Mr B Brittle	
Mr R Burn	
Mr K Byng	Member of the Management Committee
Miss H Cleaver	Secretary
Mr G N Denaro	Vice-President - Member of Management Committee
Mrs J Dyer MBE	
Mr A G Griffin	Member of the Management Committee
Mr S I Howarth	
Mrs E A Johnson	President - Member of Management Committee
Mr H Knowles	
Mr J Mann	
Mrs M Neale	
Mr A Rand	Treasurer
Mr P A Richardson	
Mr M Stinton	Vice Chairman of the Management Committee, elected May 2022
Mr B Stokes	
Mr B Thompson	

Appointed Representatives

Mr D Ashby	Wythall Community Club - member of Management committee
Mr J Attwood	Wythall & District German - Shepherd Dog Training Club
Mr N Bridgens	Wythall Parochial Church Council - member of Management committee, elected May 2022
Mr D Cotterell	Shirley & Wythall Chess Club
Mr R Hemming	1 st Tidbury Green (Wythall) Scout Group appointed
M/s M Evans	Wythall CA Bowling Club
Mr R Harris	Redhill Archers – Member of the Management committee
	Kings Heath Concorde - member of Management committee
	Pearls of Wythall
Mr R Jukes	Wythall WI
Mrs C M Quirk	Wythall Tennis Club - member of Management committee
Mrs C Stokes	Wythall Residents Association
Mr K Turner	Wythall Parish Council
Mr L Turner	
Mr K Yates	

Appointed Representatives of Wythall Community Hall Trust

Mrs S Baxter	Vice President and Chairman of the General Committee
Mr M B Jones	

During the year Mrs C M Quirk stepped down from the Management Committee, Mr N Bridgens was elected to the Management Committee and Mr M Stinton was elected as Vice Chairman of the Management Committee. Mrs S Hession resigned from both the Management Committee and the General Committee. Mr J Mann died October 2022.

WYTHALL COMMUNITY ASSOCIATION

Premises

Wythall House and Park, 52 Silver Street, Wythall, Birmingham B47 6LZ
Telephone: 01564 823281

General Manager

Alan Griffin

Independent Examiner

Jerroms, Accountants
Blythe Gate, Blythe Valley Park, Solihull, B90 8AH

Bankers

HSBC plc, 275 Stratford Road, Shirley, Solihull, West Midlands B90 3AP

WYTHALL COMMUNITY ASSOCIATION
Report of the General Committee for the year ended 31st December 2022

The General Committee, who are the trustees of the charity, present their report and financial statements for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, 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 published on 16 July 2014.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wythall Community Association is an unincorporated association of members, which registered as a charitable entity in the UK in 1965. It is governed by its Constitution, which was last amended in 1998.

The governing body of the Association is its General Committee, which comprises those elected / appointed from the following:

- The elected Honorary Officers of the Association,
- One Representative if appointed of each Constituent Group, Section or Local Authority,
- Representatives of Full Members elected at the A.G.M. (total to not exceed those in the last class above).
- One Representative of Associate Members if elected at the A.G.M.,
- Two Representatives (non-voting) of Junior members if elected at the A.G.M.,
- Two representatives appointed by the Trustees of Wythall Community Hall Trust,
- Persons co-opted by the General Committee (total to not exceed 25% of those in the above six classes.).

Potential trustees are provided with information about the organisation and the responsibilities involved. They are given the opportunity to discuss any matters arising with an Officer before they sign the declaration of acceptance and willingness to act as a managing charity trustee of the Association.

Individual trustees are elected annually at the Annual General Meeting; persons appointed by Constituent Groups take up the position when they sign the undertaking.

The members of the General Committee are the managing trustees of the charity and they direct the policy and general management of the affairs of the Association, appointing a Management Committee from amongst its members.

The General Committee meets not less than three times a year and delegates the majority of its powers to the Management Committee.

The Management Committee meets monthly. It receives reports from sub-committees and the General Manager, making decisions and proposals to ensure the facilities are correctly used, maintained and comply with relevant legislation. The Management Committee delegates the day-to-day operation of the facilities to the control of the General Manager and his assistants. The General Manager has power to employ staff necessary to service the premises.

Health & Safety, Entertainments, and Bonfire Night Committees are currently in operation and are made up of members of Management and other individuals. The Officers Group now meets as required rather than monthly to discuss making any specific recommendations to Management. Other committees such as House & Park are now structured as working groups or individuals taking on responsibilities for specific tasks and reporting to Management if necessary. All committees operate under specific terms of reference which delegate certain functions from the Management Committee and to whom they have to report to have their decisions ratified.

Wythall Community Club is a separate legal entity, with all its members also being members of Wythall Community Association. Wythall Community Club is controlled by its own committee, which is elected by and from its members at their Annual General Meeting. It runs the registered members' club in Wythall House.

WYTHALL COMMUNITY ASSOCIATION STRUCTURE, GOVERNANCE AND MANAGEMENT *continued*

Wythall Community Hall Trust is a Registered Charity (No. 523212) and its Trustees have entered into a Deed of Trust setting forth the purposes and conditions under which they hold the property in trust for the Association. The Trustees are appointed by the General Committee of the Association and currently are Messrs. M B Jones, G Denaro, Mrs S Baxter and Mrs J Dyer. Mrs S Attwood resigned with effect from 24th December 2022.

The Annual General Meeting for 2022 was held on the 12th May 2022. The General Committee was formed comprising 32 members (of which 6 are Officers), 13 representatives of Constituent Groups, 17 representatives of individual members and 2 representatives of Wythall Community Hall Trust.

When the General Committee delegated their powers to the Management Committee they required any projects requiring planning permission to be ratified by them before implementation.

Members served throughout the year except where shown on the Legal and Administrative information, page 1.

OBJECTIVES AND ACTIVITIES

The Association shall be non-party in politics and non-sectarian in religion and its objects shall be to:
promote the benefit of the inhabitants of the Parish of Wythall and neighbourhood, without distinction, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
establish, or secure the establishment of a Community Centre and to maintain and manage the same in furtherance of these objects;
promote such other charitable purposes as may from time to time be determined.

The Association's aims are to maintain the site for use by members, constituent organisations and local inhabitants. This is done by allowing clubs to rent specific areas for their activities, by providing facilities for hire and allowing free access to the park facility for members and residents who respect the pleasure of others.

The Association has started to recover from the fallout of the Covid infection which led to a reduction in the use and hire of facilities provided for members and local residents. Whilst room bookings are not yet back to pre-Covid levels some improvements are now being seen. Whilst yet again the decision was taken not to put on the Carnival in 2022 the Association was able to put on the Panto, Bonfire Night and the Santa Sleigh for the second year. The Association also put on the Queen's jubilee celebrations on the park, which was very well received.

The Association's main activities are based on a 37 acre site, which includes Wythall House and Park Hall. This is a freehold site in Worcestershire entirely within the Green Belt to the south of Birmingham and is dedicated to recreational purposes in the Bromsgrove District Plan. The title of the site and all property acquired by or for the purposes of the Association is vested in the five Trustees who comprise Wythall Community Hall Trust.

The outside areas include gardens, planted woodlands, a children's playground and areas for casual play and general usage by all well-wishers. Most other areas are also for general usage, when not designated to clubs for organised activities. These include the use of two Association and junior football pitches; a Gaelic football pitch, an archery range, tennis courts, a bowling green and a dog training area. One of the four hard tennis courts and the bowling green are partially available for use by the general membership under the supervision of the relevant sports clubs. The fenced area used for training dogs off lead is used by the German Shephard Dog Club and other dog walkers who are members of the Association.

WYTHALL COMMUNITY ASSOCIATION OBJECTIVES AND ACTIVITIES continued

The buildings include the following –

Wythall House and environs which include various lounges and bars, a games room, meeting rooms, offices and associated facilities. Wythall Community Club operates a Registered Members' Club in most of these areas and is responsible for its own management during its bar opening hours. The Club provides opportunities for recreation and social intercourse, encouragement of good fellowship and other activities likely to be beneficial to members of Wythall Community Association. The Club finances are detailed in its separate accounts and are reflected in the income of the Association by way of rent received, a service charge and whenever possible an allocation of surplus funds.

Park Hall, which comprises a dance hall / function suite for daytime or evening use, with stage, kitchen and a licensed bar, catering for about 180 people. It is normally hired to local societies, clubs and individual members for events such as meetings, weddings, dances, parties and their fund-raising occasions.

Britannia Room, a smaller games/function room for daytime or evening use, catering for up to about 120 people. It has a stage, skittle alley, other indoor games facilities and a bar.

Meeting Rooms (several) for up to 40 people for daytime or evening use, with limited facilities for indoor games, shows, conferences etc.

Other buildings which were funded, installed and are maintained by constituent groups and which are legally part of the assets of Wythall Community Hall Trust and include: pavilions and headquarters for the Scout Group, Archery, Bowling, Football, Tennis, Dog Training Club, Theatre Company and the Homing Society.

Service buildings provided by the Association, in addition to those outlined above include changing rooms and ablution areas and buildings used for storage of outdoor machinery and equipment.

Voluntary help and gifts in kind. The General Committee are extremely grateful to all the volunteers who help and support their activities in order to encourage a community ownership. On a regular basis volunteers undertake tasks including committee work, planning events, mowing & maintenance and on an occasional basis, helping with events. Suppliers, businesses and individuals have also been generous in providing donations of goods that have been used to enhance fund-raising events, improve our park machinery and facilities.

ACHIEVEMENTS AND PERFORMANCE

The Management Committee met each month of the year. Sub-committees also met a number of times through the year as required. The General Committee met three times in the year, in March and September and following the Annual General Meeting in May.

With the impact of Covid now reducing for the Association, various sporting activities could take place at the park throughout 2022. Whilst bookings for Park Hall and Britannia Room remain below the level seen pre-Covid, improvements are now being seen.

Whilst the decision was taken not to put Carnival in 2022, the Association was able to put on the Panto. The Bonfire Night was once again an all-ticket approach to limit numbers, this turned out to be another enjoyable and successful event for the Association and those that attended. For the second time the Association put on Santa Sleigh with the support and donations from several businesses, organisations and volunteers to help make it happen. Again, this toured the streets of Wythall and the surrounding area over four nights, with the last night having to be cancelled due to adverse weather. The collection and shredding of Christmas trees once again took place ensuring they were appropriately recycled and raising some much need funds towards essential maintenance for the Association.

Following the introduction of car parking charges in November 2020, it has generally been accepted by users of the park and now represents a vital source of revenue for the Association to help with maintenance costs.

WYTHALL COMMUNITY ASSOCIATION ACHIEVEMENTS AND PERFORMANCE continued

Our **website**, www.wythall-park.org.uk, is administered by a volunteer webmaster and kept up to date from information provided by local organisations.

Our **Facebook Group, Wythall Park-Life**, is now well established exchanging comments, promoting events.

Children's Play areas. The Association continues to maintain the play areas with a large volume of sand added to the sand pit earlier in the year. The play areas remain very popular.

Perimeter Path, Fitness Stations and Toilets. The path around the park's perimeter and fitness stations, provided by Bromsgrove District Council from S106 funds, have continued to provide a useful facility. The toilets continue to be maintained by the Association but do suffer from vandalism and misuse from time to time.

The Picnic area. This continues to be well used but is in need of some investment as a result of damage caused.

Park Pitches. The football pitches which were treated using the Section 106 funds have improved playing surfaces but still suffer from lack of drainage. The Junior football continues to flourish with pitches around the outer part of what was the cricket field.

Changing room improvements. Following the upgrade to the changing room showers we had hoped to improve the toilet facilities. As additional grants could not be sourced, the funding received from the "New Homes Bonus" pot administered by Bromsgrove DC was spent in 2021 on a reduced scheme. Some further work is required to address remaining issues which will be undertaken once funds are available.

Covid Funding. The Association benefitted from a Covid grant early in 2022 from the Government / District Council. The Bounce Back Loan that the Association was granted in 2020 for £45,000 which were offered to businesses continues to be repaid on a monthly basis. These monies remain in reserve rather than taking them into cashflow pending identification of an appropriate project that would lead to an improved trading position.

Future Developments. The Association financial performance for 2022 has improved compared to recent pre-Covid levels however the year was assisted by Covid funding and without this a modest loss for the year would have been seen.

Whilst pressure on cashflow has eased in the short term we are mindful of the level of long-term debt that the Association currently has and the need to grow its income to cover its overheads. Overheads remain closely monitored in order to identify opportunities to make savings although essential maintenance must continue to take place to avoid increased costs and associated issues.

WYTHALL COMMUNITY ASSOCIATION FINANCIAL REVIEW

The Statement of Financial Activities for the year is set out on page 11 of the financial statements. A summary of the financial results is set out below:

Incoming Resources

The Association's income total of £260,323 comprised £233,462 in respect of Unrestricted Funds (General) and £26,861 in respect of Restricted Funds (Projects). The General Funds were £183 greater than 2021, £22,276 greater than 2020 and £1,347 less than 2019. This indicates that whilst the Association's prospects have improved, they are not yet back to where they were pre-Covid.

In February the Association received the last of the Covid grants amounting to £9,150, with furlough payments having ceased in 2021.

Voluntary income includes amounts received from subscriptions, grants and donations.

As mentioned above, Covid grants make up £9,150 of the Voluntary income.

A National Lottery Awards for All grant of £10,000 was secured which is to be used for roof repairs to the Wythall House "complex".

Donations this year: a number of contributions were received from individuals in appreciation of the park facility; we also obtained a grant of £3,000 from Limoges Trust, £500 from the Dumbreck Charity, £650 from Melvyn Danes towards first aid for bonfire event and Santa Seligh, £100 from the Parish Council towards the Santa Sleigh and a donation of £350 from Kilby & Son Ltd.

A claim to HMRC has been submitted in respect of Tax recovered under the Gift Aid scheme for £858 in respect of donations and subscriptions in 2022.

Income from activities for generating funds reflects the fund-raising activities and amounts to £51,481 in total, a reduction of £12,615 on 2021. This is largely due to a reduced Car Parking revenue, mainly relating to fewer penalty charge notices having been issued, which should be viewed positively.

Bonfire Night was another very successful event bringing in income of £31,805 less costs of £7,665. Car parking fees brought in £14,970 for the year. The Panto went ahead this year returning a modest profit of £129 plus bar sales. Christmas tree collection was again successful bringing in £1,265.

Whilst it was decided not to put on Carnival this year, the Association did put on a Queen's Jubilee event which was free to attend, with stalls, beacon lighting and fireworks sponsored by the Parish Council. A Jubilee Disco was held the same evening which proved a success. A disco was also trialled later in the year and included retro games machines. Whilst positive feedback was received, attendance was lower than hoped. Between them these events brought in income of £1,226. The Santa Sleigh and Christmas card sales also boosted income.

Investment Income. Bank interest at £132 this year reflects rising interest rates compared to previous years.

Incoming resources from charitable activities is rents received when the rooms and facilities are hired to groups and individuals for their activities, meetings, etc., also the income received over the bar during some of the events. The total income from these sources increased by £99,170 on 2021 due to room bookings and bar sales starting to return plus an increased service charge to Wythall Community Club. Whilst the improved performance is welcome to see it is still £4,000 down on 2019.

Resources Expended

The cost of running the Association increased this year to £230,427 from £192,657 in 2021 and £196,992 in 2020 though still down on 2019 which stood at £242,138. This is to be expected as the activities of the Association return.

Costs of activities for generating funds are the expenses incurred in putting on the events. This is largely made up by the cost of putting on the Bonfire Night and the Pantomime.

Charitable activities comprise the majority of the expenses.

Utility costs show an increase due to a return on use of buildings post-Covid and an increase in unit rates.

General repairs, maintenance and cleaning costs have increased over 2021 due cleaning costs and maintenance reflecting a return to use of the buildings and the need to ensure the site is kept safe, virus free and maintained.

WYTHALL COMMUNITY ASSOCIATION FINANCIAL REVIEW continued

Employment costs have increased though this is largely as a result in the increase of the minimum and living wage rates.

Governance costs. Due to the nature of the organisation this cost is low as the management of the Association is undertaken by volunteers. The cost incurred this year relates solely to the Audit fee.

Net resources for the year is a surplus of £3,035 on the general fund.

The Restricted Funds are contributions for a specific purpose. The £6,300 currently recorded relates to the balance of the £10,000 secured from the National Lottery Awards for All which are yet to be spent on roof repairs to the Wythall House “complex”.

Reserves

The Trustees have reviewed the reserves of the charity. This review encompassed the nature of the income and expenditure along with the fluctuations which arise between the income sources, grants and regular expenses.

Post COVID-19 restrictions, the trading environment for the Association has slowly improved albeit that income levels for some of the Association’s activities have not yet returned to pre-Covid years. The last of the Government grants received this year has led to surplus for the year of £3,035, added to the positive position of the General Funds brought forward from last year results in a positive position of £13,091. The Association continues to show £450,287 of the funds invested in the property, with Restricted Funds now showing £6,300 in respect of the roofing project previously mentioned.

The balance sheet shows current net assets of £77,200 and long-term creditors of £57,809, resulting in a positive position of £19,391.

Included in creditors is £7,796 in respect of subscriptions paid in advance, whilst these are not repaid under the normal operation of the Association, they do remain a liability. Interest free loans from individuals has now reduced to £24,550 from £28,750 in 2021 as a result of the repayment programme put in place.

The Bounce Back Loan aimed to support organisations impacted by the COVID-19 restrictions was secured during 2021 amounting to £45,000. Monthly repayments continue to be made to the loan, with the outstanding balance now having reduced to £34,980. The loan is due to be repaid by May 2030.

PLANS FOR THE FUTURE

Re-structuring the organisation to become a Charitable Incorporated Organisation has been put on hold for the moment whilst efforts are concentrated towards strengthening the finances. When it is appropriate to resume this project, once concluded, it would result in the Association being able to legally hold the title to the land and being responsible for its own debts.

The capital position of the Association has improved over the last 3 years though its reserves remain modest thus its ability to invest significantly in the buildings remains challenging. Grants have been applied for to try and address this with one successful and the result of others awaited. Capital raising through selling long leases to the organisations which currently have a substantial headquarters within the park also remains an option.

The Association remains focused towards providing the current services along with growing the membership and encouraging non-members to contribute towards the facilities. The Association and the constituent groups need to continue to identify and take forward other services that the park could offer in order to grow secure revenue streams.

Whilst the focus is on growing income streams, we are mindful that costs must remain aligned. Appropriate maintenance of the site and buildings is undertaken and costs relating to staff are carefully controlled.

WYTHALL COMMUNITY ASSOCIATION

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the applicable Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the General Committee on 20th March 2023 and signed on their behalf by:



S Baxter

Chairman

WYTHALL COMMUNITY ASSOCIATION

Independent Examiner's Report to the Trustees of Wythall Community Association

I report to the charity trustees on my examination of the accounts of the company year ended 31 December 2021 are set out on pages 10 to 14.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

[Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA which is one of the listed bodies.

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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 accounts to be reached.



Richard Horton FCCA
For and behalf of Jerroms Business Solutions Limited

Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands
B90 8AH

Date 22 May 2023

WYTHALL COMMUNITY ASSOCIATION

Statement of Financial Activities for the year ended 31st December 2022

	Note	31st December 2021					
		Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
		Funds	Funds	Funds	Funds	Funds	Funds
		£	£	£	£	£	£
Incoming Resources							
Incoming resources from generated funds							
Voluntary income	2	26,861	24,884	51,745		65,488	65,488
Activities for generating funds	3		51,481	51,481		64,096	64,096
Investment income	4		132	132		8	8
Incoming resources from charitable activities	5		156,965	156,965		57,795	57,795
Furlough Grant			0	0		45,892	45,892
Total Incoming Resources		<u>26,861</u>	<u>233,462</u>	<u>260,323</u>	<u>0</u>	<u>233,279</u>	<u>233,279</u>
Resources Expended							
Costs of generating funds							
Cost of activities for generating funds	6		9,519	9,519		8,246	8,246
Charitable activities	7	20,561	220,263	240,824	1,380	183,776	185,156
Governance costs	8		645	645		635	635
Total Resources Expended		<u>20,561</u>	<u>230,427</u>	<u>250,988</u>	<u>1,380</u>	<u>192,657</u>	<u>194,037</u>
Net resources surplus / deficit		6,300	3,035	9,335	-1,380	40,622	39,242
Total funds brought forward		0	460,343	460,343	1,380	419,721	421,101
Total funds carried forward		<u>6,300</u>	<u>3,035</u>	<u>9,335</u>	<u>0</u>	<u>460,343</u>	<u>460,343</u>
Net resources surplus		6,300	3,035	9,335	-1,380	40,622	39,242
Total general funds brought forward		0	10,056	10,056	1,380	-30,566	-29,186
Total funds carried forward		<u>6,300</u>	<u>13,091</u>	<u>19,391</u>	<u>0</u>	<u>10,056</u>	<u>10,056</u>

The notes on pages 16 to 18 form part of the financial statements

WYTHALL COMMUNITY ASSOCIATION

Balance Sheet as at 31st December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	<u>450,287</u>	<u>450,287</u>
<i>Total fixed assets</i>		450,287	450,287
Current assets			
Stocks		3,430	2,514
Debtors	12	21,259	11,031
Cash at bank and in hand		<u>77,043</u>	<u>90,016</u>
<i>Total current assets</i>		<u>101,732</u>	<u>103,561</u>
Liabilities			
Creditors: amounts falling due within one year	13	<u>24,532</u>	<u>25,483</u>
<i>Net current assets</i>		77,200	78,078
<i>Total assets less current liabilities</i>		<u>527,487</u>	<u>528,365</u>
Creditors: amounts falling due after more than one year	14	<u>57,809</u>	<u>68,022</u>
<i>Net assets</i>		<u>469,678</u>	<u>460,343</u>
The funds of the charity			
Funds invested in Premises		450,287	450,287
General Funds		10,056	-30,566
<i>brought forward</i>			
<i>surplus for the year</i>		<u>3,035</u>	<u>40,622</u>
Restricted Funds		6,300	1,380
<i>not spent in year</i>			
<i>spent in year</i>		<u>6,300</u>	<u>-1,380</u>
<i>Total charity funds</i>		<u>469,678</u>	<u>460,343</u>

The financial statements on pages 11 to 18 were approved by the General Committee on 20th March 2023 and signed on their behalf by:



S Baxter
Chair

WYTHALL COMMUNITY ASSOCIATION
Notes to the accounts for the year ended 31st December 2022

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value.

The accounts have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and with the Charities Act 2011.

The Association constitutes a public benefit entity as defined by FRS 102.

Wythall Community Association is a public benefit entity registered in England. The address is given in the charity information on page 2 of these financial statements.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going Concern

When preparing the financial statements, the members of the General Committee are required to make an assessment of the Association's ability to continue as a going concern.

An entity is a going concern unless the committee intend to liquidate, cease trading or has no realistic alternative but to do so. In assessing whether the going concern assumption is appropriate the committee takes into account all available information about the future, which is at least but not limited to 12 months from the date when the financial statements are authorised for issue.

The Association has struggled with declining income streams over a number of years, with 2020 and 2021 being a major challenge due to the Covid-19 and the government restrictions put in place to try and manage the outbreak. During 2020 and 2021 the Association benefitted from grants, donations and furlough monies which eased the impact. During 2022 the Association benefitted from further grants, but the committee remains acutely aware that income streams need to be strengthened and diversified in order to protect the long term future.

The management committee has looked to put on other types of events to raise the profile of the park and hopefully identify new income streams with mixed success. Further effort is required in this regard. Marketing activities have been strengthened using a range of media to promote membership of the Association and WCC along with events put on. Car parking charges which were introduced towards the end of 2020 have been a relatively reliable source of valued income in 2022 which has enabled some much needed maintenance to be undertaken.

In view of the above, the committee consider that the going concern assumption remains appropriate.

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts

1. Accounting Policies continued

(b) Funds structure

Restricted income funds comprise income that has been received for a particular purpose, so it is set aside by the trustees. The restricted funds which have been donated / raised are used to pay for the relevant specific project.

Unrestricted income funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

General Funds invested in the Premises has been shown separately in order to clearly identify the current balance.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Membership subscriptions received in the nature of a gift are recognised in voluntary income.

Donations and grants are recognised when the Association has been notified in writing of both the amount and settlement date or have been received.

Gift Aid receivable is included in income when there is a valid declaration from the donor, once it is received.

Income from fund-raising activities is included following completion of the event.

Interest on funds held on deposit is included when received.

Income from the charitable activities of the Association include rental / provision of facilities for use by clubs, groups and local residents and are included in the period to which they relate.

The value of any voluntary help received is not included in the accounts but is described in the trustee's annual report.

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure is allocated between cost of generating voluntary income, (fund-raising), expenses in respect of charitable activities (overheads) and governance costs are shown separately.

Information on this attribution refer to note (f) below.

(e) Allocation of governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees. Other services are provided on a voluntary basis.

The governance costs is analysed in note 8.

(f) Costs of raising funds

The costs of generating funds consists of direct expenses in respect of the events. Use of the premises and involvement by the staff is not specifically costed. The events are planned and supervised by volunteers. Costs are a split between events in note 6.

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts

1. Accounting Policies continued

(g) Charitable activities

Costs of charitable activities include the majority of expenses in respect of servicing and maintaining the premises and property which is used by the hirers and users, including local residents and general public. Costs are shown in note 7.

(h) Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and valued at historical cost. Depreciation is charged at rates calculated to write off the cost on a straight line basis over their expected useful lives as follows:

Plant and machinery	over 3 years
Furniture and equipment	over 5 years

The ownership of the property (land and buildings) is vested in the Wythall Community Hall Trust. The amount shown in the Balance Sheet represents historical expenditure by the Association enhancing the value of this freehold property.

(i) Stock

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value.

(j) Contingent liabilities

A contingent liability is identified and disclosed if a possible obligation may result from an occurrence of one or more uncertain future events not wholly within the trustees' control.

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2022

	Projects £	2022 General £	2021 General £
2 Voluntary Income			
Members subscriptions		8,048	8,280
Grants from Wythall Parish Council			3,650
Covid funding via Bromsgrove DC grants		9,150	42,750
Grant from Awards for All	10,000		
Donations from Individuals		380	1,822
Donations from Other organisations	16,861	4,190	6,519
Gift Aid tax recovered		1,866	2,467
State Aid offset interest		1,250	
	<u>26,861</u>	<u>24,884</u>	<u>65,488</u>
3 Activities for generating funds			
Bonfire Night		31,805	29,982
Car Parking		14,970	26,240
Christmas tree collection		1,265	1,710
Christmas Cards		332	615
Pantomime		978	0
Food Fairs		1,034	1,375
Santa Sleigh		905	1,677
WCA events - Hall games & Disco -2021 Wythall Unlocked		192	2,497
		<u>51,481</u>	<u>64,096</u>
4 Investment income			
Bank interest - gross		132	8
5 Incoming resources from charitable activities			
Rental and lettings			
Club		9,600	3,700
Park Hall		15,478	5,670
Wythall House and Britannia Room		6,851	3,008
Park Pitches		15,623	15,057
Park rents		3,544	3,055
		<u>51,096</u>	<u>30,490</u>
Service charge to Wythall Community Club		74,340	20,500
Park Hall bar takings		31,529	6,805
		<u>156,965</u>	<u>57,795</u>
6 Costs of generating voluntary income			
Bonfire Night		7,665	5,848
Christmas tree collection		0	33
Christmas Cards		244	366
Santa Sleigh		141	329
WCA events - Arcade Party -2021 Wythall Unlocked		300	1,670
Pantomime		849	0
Queen's Jubilee		320	0
		<u>9,519</u>	<u>8,246</u>

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2022

		2022		2021
	Projects	General	Projects	General
	£	£	£	£
7 Resources expended on charitable activities				
Insurance		7,761		8,866
Utilities		27,806		21,292
General repairs, maintenance and cleaning materials		20,170		16,179
Exceptional maintenance	20,561	7,086		
Park Hall bar purchases		14,079		3,837
Stocktakers fees		700		280
Card & finance fees		3,106		864
Licences costs		295		295
Telephone, stationery & computer		4,310		3,639
Sundry expenses		844		158
Advertising & Marketing		327		
Employment costs	Note 10	133,779		124,363
Project expenses			1,380	4,003
	<u>20,561</u>	<u>220,263</u>	<u>1,380</u>	<u>183,776</u>
8 Governance costs				
Financial Examiner's fee		645		635
		<u>645</u>		<u>635</u>
9 Trustees' remuneration				
None of the trustees received any remuneration from the Association in respect of services rendered in that capacity.				
Mr A G Griffin is employed as General Manager				
Mrs E Johnson provides book-keeping services as an employee				
Mr R Burn is employed as a bar tender.				
Payments are made in accordance with the constitution and were specifically agreed by the General Committee on 22 April 1999, 24 February 2003, 22 July 2019 and raised at the meeting 22 March 2021				
10 Staff costs		£		£
Wages and salaries		132,041		122,345
Social security costs		1,295		1,325
Auto enrolment pension		443		693
		<u>133,779</u>		<u>124,363</u>

The average number of employees, calculated on a full-time equivalent basis, analysed by function was:

Charitable activities	<u>6</u>	<u>6</u>
Furlough Grant received	<u>£0</u>	<u>£45,892</u>

The Grant was claimed and paid to staff during lockdown

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2022

11 Tangible fixed assets

	Cost	Depreciation	Net Book
	£	£	Value
			£
Freehold Property	450,260	0	450,260
Plant & Machinery	13,629	13,604	25
Furniture & Equipment	69,286	69,284	2
At 31 December 2022	<u>533,175</u>	<u>82,888</u>	<u>450,287</u>
At 31 December 2021	<u>533,175</u>	<u>82,888</u>	<u>450,287</u>

There was no capital expenditure contracted for but not provided in the financial statements (2021 £nil)

	2022	2021
	£	£
12 Debtors		
Trade debtors	12,116	1,895
Other debtors	1,208	925
Prepayments and other accrued income	7,935	8,211
	<u>21,259</u>	<u>11,031</u>
13 Creditors: amounts falling due within one year		
Trade creditors	1,808	3,789
Taxation and social security	2,353	2,803
Accruals and deferred income	11,371	9,945
Loan repayments	9,000	8,946
	<u>24,532</u>	<u>25,483</u>
14 Creditors: amounts falling due after more than one year		
Deferred income	2,479	3,616
Personal loans	20,350	24,550
HSBC Bounce Back Loan	34,980	39,856

Deferred income arises from subscriptions paid in advance in respect of 2024 & 2025, loans from individuals and an HSBC Bounce Back Loan taken out during Covid to assist cash flow. Provision for possible loan repayments is shown in creditors

15 Gift Aid Scheme

During the year Gift Aid of £1,866 was claimed in respect of donations and membership fees made under the Gift Aid Scheme in 2020. A claim of £858 has been made since the year end in respect of 2022 transactions.

WYTHALL COMMUNITY ASSOCIATION

England & Wales - Charity number 243332

Accounts

WYTHALL COMMUNITY ASSOCIATION

Charity No. 243332

REPORT AND FINANCIAL STATEMENTS

Year ended 31st December 2021

WYTHALL COMMUNITY ASSOCIATION

Charity Number: 243332

Reference and administrative information

General Committee:

Mr B Brittle	
Mr R Burn	
Mr K Byng	Member of the Management Committee
Miss H Cleaver	Secretary
Mr G N Denaro	Vice-President - Member of Management Committee
Mrs J Dyer MBE	
Mr A G Griffin	Member of the Management Committee
Mr S I Howarth	
Mrs E A Johnson	President - Member of Management Committee
Mr H Knowles	
Mr J Mann	
Mrs M Neale	
Mr A Rand	Treasurer – Appointed June 2021
Mr P A Richardson	
Mr M Stinton	Member of the Management Committee
Mr B Stokes	
Mr B Thompson	

Appointed Representatives

Mr D Ashby	Wythall Community Club - member of Management committee
Mr J Attwood	Wythall & District German-Shepherd Dog Training Club
Mr N Bridgens	Wythall Parochial Church Council
Mr D Cotterell	Shirley & Wythall Chess Club
Mr R Hemming	1 st Tidbury Green (Wythall) Scout Group appointed December 2021
M/s M Evans	Wythall CA Bowling Club
Mr R Harris	Redhill Archers – Member of the Management committee since July 2021
Mrs S Hession	Bromsgrove Conservative Association - Vice-Chairman of the General Committee
Mr R Jukes	Kings Heath Concorde - member of Management committee since July 2021
Mrs C M Quirk	Pearls of Wythall - member of Management committee since March 2021
Mrs C Stokes	Wythall WI
Mr K Turner	Wythall Tennis Club - member of Management committee since March 2021
Mr L Turner	Wythall Residents Association
Mr K Yates	Wythall Parish Council

Appointed Representatives of Wythall Community Hall Trust

Mrs S Baxter	Vice President and Chairman of the General Committee
Mr M B Jones	

During the year Ann Cherry resigned as an independent rep; Tidbury Green Scout Group appointed R Hemming as a replacement for their representative R Clarke who had previously resigned; B Knee resigned as the Shirley & Wythall Chess Club rep and was replaced by D Cotterell; Wythall Tennis Club appointed K Turner as their rep; Kings Heath Concorde was accepted as a Constituent Organisation and appointed R Jukes as their representative. Mr R Harris and Mrs C M Quirk were appointed to the Management Committee. Mr G N Denaro and Mrs S Hession were appointed as Vice-Chairmen of the General Committee. Mr A Rand was appointed as Treasurer.

WYTHALL COMMUNITY ASSOCIATION

Premises

Wythall House and Park, 52 Silver Street, Wythall, Birmingham B47 6LZ
Telephone: 01564 823281

General Manager

Alan Griffin

Independent Examiner

Jerroms, Accountants
Blythe Gate, Blythe Valley Park, Solihull, B90 8AH

Bankers

HSBC plc, 275 Stratford Road, Shirley, Solihull, West Midlands B90 3AP

WYTHALL COMMUNITY ASSOCIATION
Report of the General Committee for the year ended 31st December 2021

The General Committee, who are the trustees of the charity, present their report and financial statements for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, 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 published on 16 July 2014.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wythall Community Association is an unincorporated association of members, which registered as a charitable entity in the UK in 1965. It is governed by its Constitution, which was last amended in 1998.

The governing body of the Association is its General Committee, which comprises those elected / appointed from the following:

- The elected Honorary Officers of the Association,
- One Representative if appointed of each Constituent Group, Section or Local Authority,
- Representatives of Full Members elected at the A.G.M. (total to not exceed those in the last class above).
- One Representative of Associate Members if elected at the A.G.M.,
- Two Representatives (non-voting) of Junior members if elected at the A.G.M.,
- Two representatives appointed by the Trustees of Wythall Community Hall Trust,
- Persons co-opted by the General Committee (total to not exceed 25% of those in the above six classes.).

Potential trustees are provided with information about the organisation and the responsibilities involved. They are given the opportunity to discuss any matters arising with an Officer before they sign the declaration of acceptance and willingness to act as a managing charity trustee of the Association.

Individual trustees are elected annually at the Annual General Meeting; persons appointed by Constituent Groups take up the position when they sign the undertaking.

The members of the General Committee are the managing trustees of the charity and they direct the policy and general management of the affairs of the Association, appointing a Management Committee from amongst its members.

The General Committee meets not less than three times a year and delegates the majority of its powers to the Management Committee.

The Management Committee meets monthly. It receives reports from sub-committees and the General Manager, making decisions and proposals to ensure the facilities are correctly used, maintained and comply with relevant legislation. The Management Committee delegates the day-to-day operation of the facilities to the control of the General Manager and his assistants. The General Manager has power to employ staff necessary to service the premises.

Entertainments, and Bonfire Night Committees are currently in operation and are made up of members of Management and other individuals. The Officers Group now meets as required rather than monthly to discuss making any specific recommendations to Management. Other committees such as Health & Safety and House & Park are now structured as working groups or individuals taking on responsibilities for specific tasks and reporting to Management if necessary. All committees operate under specific terms of reference which delegate certain functions from the Management Committee and to whom they have to report to have their decisions ratified.

WYTHALL COMMUNITY ASSOCIATION STRUCTURE, GOVERNANCE AND MANAGEMENT continued

Wythall Community Club is a separate legal entity, with all its members also being members of Wythall Community Association. Wythall Community Club is controlled by its own committee, which is elected by and from its members at their Annual General Meeting. It runs the registered members' club in Wythall House.

Wythall Community Hall Trust is a Registered Charity (No. 523212) and its Trustees have entered into a Deed of Trust setting forth the purposes and conditions under which they hold the property in trust for the Association. The Trustees are appointed by the General Committee of the Association and currently are Messrs. M B Jones, G Denaro, Mrs S Baxter, Mrs J Dyer and Mrs S Attwood.

The Annual General Meeting for 2021 was held on the 24th June 2021. The General Committee was formed comprising 33 members (of which 6 are Officers), 14 representatives of Constituent Groups, 17 representatives of individual members and 2 representatives of Wythall Community Hall Trust.

When the General Committee delegated their powers to Management they required any projects requiring planning permission to be ratified by them before implementation.

Members served throughout the year except where shown on the Legal and Administrative information, page 1.

OBJECTIVES AND ACTIVITIES

The Association shall be non-party in politics and non-sectarian in religion and its objects shall be to: promote the benefit of the inhabitants of the Parish of Wythall and neighbourhood, without distinction, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants; establish, or secure the establishment of a Community Centre and to maintain and manage the same in furtherance of these objects; promote such other charitable purposes as may from time to time be determined.

The Association's aims are to maintain the site for use by members, constituent organisations and local inhabitants. This is done by allowing clubs to rent specific areas for their activities, by providing facilities for hire and allowing free access to the park facility for members and residents who respect the pleasure of others.

The Association was once again impacted by fallout from the Covid infection which led to a reduction in the use and hire of facilities provided for members and local residents. Whilst the Panto and Carnival did not go ahead in 2021 the Association was able to put on the Bonfire Night along with several food fairs as well as the Wythall Unlocked event on the park. This year for the first time, the Association put on a Santa Sleigh that toured around many streets in the area, which was very well received.

The Association's main activities are based on a 37 acre site, which includes Wythall House and Park Hall. This is a freehold site in Worcestershire entirely within the Green Belt to the south of Birmingham and is dedicated to recreational purposes in the Bromsgrove District Plan. The title of the site and all property acquired by or for the purposes of the Association is vested in the five Trustees who comprise Wythall Community Hall Trust.

The activities of the volunteers resumed when possible and appropriate to do so though paid staff of the Association were furloughed under the government scheme at times, gradually returning when possible. A minimum level of maintenance was however maintained.

The outside areas include gardens, planted woodlands, a children's playground and areas for casual play and general usage by all well-wishers. Most other areas are also for general usage, when not designated to clubs for organised activities. These include the use of two Association and junior football pitches; a Gaelic football pitch, an archery range, tennis courts, a bowling green and a dog training area. One of the four hard tennis courts and the bowling green are partially available for use by the general membership under the supervision of the relevant sports clubs. The fenced area used for training dogs off lead is used by other dog walkers in addition to the Dog Club as well as general use at other times.

WYTHALL COMMUNITY ASSOCIATION OBJECTIVES AND ACTIVITIES continued

The buildings include the following –

Wythall House and environs which include various lounges and bars, a games room, meeting rooms, offices and associated facilities. Wythall Community Club operates a Registered Members' Club in most of these areas and is responsible for its own management during its bar opening hours. The Club provides opportunities for recreation and social intercourse, encouragement of good fellowship and other activities likely to be beneficial to members of Wythall Community Association. The Club finances are detailed in its separate accounts and are reflected in the income of the Association by way of rent received, a service charge and whenever possible an allocation of surplus funds.

Park Hall, which comprises a dance hall / function suite for daytime or evening use, with stage, kitchen and a licensed bar, catering for about 180 people. It is normally hired to local societies, clubs and individual members for events such as meetings, weddings, dances, parties and their fund-raising occasions.

Britannia Room, a smaller games/function room for daytime or evening use, catering for up to about 120 people. It has a stage, skittle alley and other indoor games facilities and a bar.

Meeting Rooms (several) for up to 40 people for daytime or evening use, with limited facilities for indoor games, shows, conferences etc.

Other buildings which were funded, installed and are maintained by constituent groups and which are legally part of the assets of Wythall Community Hall Trust and include: pavilions and headquarters for the Scout Group, Archery, Bowling, Football, Tennis, Dog Training Club, Theatre Company and the Homing Society.

Service buildings provided by the Association, in addition to those outlined above include changing rooms and ablution areas and buildings used for storage of outdoor machinery and equipment.

Voluntary help and gifts in kind. The General Committee are extremely grateful to all the volunteers who help and support their activities in order to encourage a community ownership. On a regular basis volunteers undertake tasks including committee work, planning events, mowing & maintenance, serving behind bars and on an occasional basis, helping with events. Suppliers, businesses and individuals have also been generous in providing donations of goods that have been used to enhance fund-raising events, improve our park machinery and facilities.

ACHIEVEMENTS AND PERFORMANCE

The Management Committee met each month of the year, either remotely via Zoom or in person at Wythall House once Covid restrictions permitted and it was appropriate to do so. Sub-committees also met a number of times through the year as required. The General Committee only managed to meet twice in the year, once remotely in March and the other in person following the Annual General Meeting in June.

Whilst Covid has remained a challenge for the Association throughout 2021, various sporting activities could generally take place at the park. Bookings for Park Hall and Britannia Room were however severely impacted and even when they could resume, they were significantly below the level seen pre-Covid.

Whilst the decision was taken not to put on the Panto in 2021 nor Carnival, several food fairs were organised along with the Wythall Unlocked event. The Association was able to put on the Bonfire Night opting for an all-ticket approach to limit numbers. This turned out to be an enjoyable and successful event for the Association and those that attended. For the first time the Association put on Santa Sleigh with the support and donations from several businesses, organisations and volunteers to help make it happen. This toured the streets of Wythall and the surrounding area over five nights giving a much needed boost to morale on the run up to Christmas. The collection and shredding of Christmas trees once again took place ensuring they were appropriately recycled and raising some much need funds towards essential maintenance for the Association.

Following the introduction of car parking charges in November 2020, it has generally been accepted by users of the park, with only a modest level of negative feedback received. This revenue source continues to provide essential funds for the Association.

WYTHALL COMMUNITY ASSOCIATION ACHIEVEMENTS AND PERFORMANCE continued

Our **website, www.wythall-park.org.uk**, is administered by a volunteer webmaster and kept up to date from information provided by local organisations.

Our **Facebook Group, Wythall Park-Life**, is now well established exchanging comments, promoting events.

Christmas cards were printed and sold for a second year, this time using artwork produced by a local child and that of a local artist. With the support of local outlets in selling the card we have been able to cover our costs and make a modest profit, though volumes were down on last year.

Children's Play areas. The Association continues to maintain the play areas and helped by a grant from Wythall Parish Council have been able to commission some essential maintenance work.

Perimeter Path, Fitness Stations and Toilets. The path around the park's perimeter and fitness stations, provided by Bromsgrove District Council from S106 funds, have continued to provide a useful facility. The toilets continue to be maintained by the Association but do suffer from vandalism and misuse from time to time.

The Picnic area. This continues to be well used but is in need of some investment as a result of damage caused.

Park Pitches. The football pitches which were treated using the Section 106 funds have improved playing surfaces but still suffer from lack of drainage. The Junior football continues to flourish with pitches around the outer part of what was the cricket field.

Changing room improvements. Following the upgrade to the changing room showers we had hoped to improve the toilet facilities. As additional grants could not be sourced, the funding received from the "New Homes Bonus" pot administered by Bromsgrove DC was spent in 2021 on a reduced scheme. Further work will be undertaken to get them up to scratch once funds are available.

Covid Funding. The Association benefitted from a series of Covid grants and furlough monies from the Government / District Council through the year. The Bounce Back Loan that the Association was granted for £45,000 which were offered to businesses is now being repaid, this has been extended to 10 years from the original 6 years, at the same interest rate. These monies remain in reserve rather than taking them into cashflow pending identification of an appropriate project that would lead to an improved trading position.

Future Developments. Whilst the Association financial performance for 2021 is much improved, indeed returning the General Funds to a positive position, this is largely due to Covid funding rather than its business activities.

Whilst pressure on cashflow has eased in the short term we are mindful of the level of long-term debt that the Association currently has and the need to grow its income to cover its overheads. Overheads remain closely monitored in order to identify opportunities to make savings although essential maintenance must continue to take place to avoid increased costs and associated issues.

WYTHALL COMMUNITY ASSOCIATION FINANCIAL REVIEW

The Statement of Financial Activities for the year is set out on page 10 of the financial statements. A summary of the financial results is set out below:

Incoming Resources

The Association's income total of £233,279 comprised entirely of General Funds. The General Funds are now £22,093 greater than 2020, and £1,530 less than 2019.

During the year we received grants of £42,750 towards Covid and £45,892 for furlough.

Voluntary income includes amounts received from subscriptions, grants and donations.

Covid grants make up the majority of the Voluntary income, as mentioned above.

Grants from the Parish Council total £3,650 and include £3,500 towards the playground maintenance and £150 towards putting on the Santa Sleigh.

Donations this year: a number of contributions were received from individuals in appreciation of the park facility; we also obtained a grant of £3,000 from Limoge Trust, £1,000 from the Dumbreck Charity and a donation of £652 from Phoenix Group.

Tax recovered under the Gift Aid scheme amounted to £2,467 in respect of donations and subscriptions in 2020. A claim of £1,865 has been made since year end in respect of 2021 transactions.

Income from activities for generating funds reflects the fund-raising activities and amounts to £64,096 in total, a £60,620 increase on 2020 and £43,843 increase on 2019.

The ability to put on the Bonfire Night was a welcome relief and brought in income of £29,982 less costs of £5,848. Car parking fees brought in £26,240 for the year. Whilst we could not put on the Panto due to Covid, the Christmas tree collection could go ahead bringing in £1,710, more than double what it took in 2020.

Whilst the decision was taken not to put on Carnival due to Covid, some small food fairs were organised along with Wythall Unlocked. The Santa Sleigh and Christmas card sales also boosted income.

Investment Income. Bank interest at £8 this year continues to reflect the low level of interest rates.

Incoming resources from charitable activities is rents received when the rooms and facilities are hired to groups and individuals for their activities, meetings, etc., also the income received over the bar during some of the events. The total income from these sources decreased by £16,960 on 2020 but more importantly it is £103,172 down on 2019. This reflects the period of closure and the low level of bookings of Park Hall and Britannia room once we could rent them plus the challenges faced by Wythall Community Club leading to a reduced level of rent and service charge received from this source.

Resources Expended

The cost of running the Association decreased again this year to £192,657 from £196,995 in 2020 and £242,138 in 2019.

Costs of activities for generating funds are the expenses incurred in putting on the events. This is largely made up by the cost of putting on the Bonfire Night and Wythall Unlocked.

Charitable activities comprise the majority of the expenses.

Utility costs show a decrease due to a reduction in use through closure / lower use of buildings as a result of Covid.

General repairs, maintenance and cleaning costs have increased over 2020 due to refuse collection and whilst maintenance costs are similar to 2020 they are up on 2019 reflecting the need to ensure the site is kept safe, virus free and maintained.

Employment costs decreased by a further 6.5% through the impact of furlough, alongside reduced staffing levels due to the lower level of use of Park Hall, Britannia Room and Wythall House.

WYTHALL COMMUNITY ASSOCIATION FINANCIAL REVIEW continued

Governance costs. Due to the nature of the organisation this cost is low as the management of the Association is undertaken by volunteers. The cost incurred this year relates solely to the Audit fee.

Net resources for the year is a surplus of £40,622 on the general fund.

The Restricted Funds are contributions for a specific purpose. Following purchase of the tables that had been provided for, the Restricted Funds balance has now reduced to £nil.

Reserves

The Trustees have reviewed the reserves of the charity. This review encompassed the nature of the income and expenditure along with the fluctuations which arise between the income sources, grants and regular expenses.

Restrictions introduced in respect of COVID-19 have continued to impact the Association, though to a slightly lesser extent compared to 2020. The resultant challenging trading environment continues, which has resulted in a significant drop in income compared to pre-Covid years. In the main, grants from the Government along with furlough monies have led to a reduction in the adverse balance of the General funds from -£30,566 to a positive £10,056. The Association continues to show £450,287 of the funds invested in the property, with Restricted Funds having moved to £nil.

The balance sheet shows current net assets of £78,078 and long-term creditors of £68,022, resulting in a positive position of £10,056.

Included in creditors is £9,215 in respect of subscriptions paid in advance, whilst these are not repaid under the normal operation of the Association, they do remain a liability. Interest free loans from individuals has now reduced to £28,400 from £32,750 in 2020 as a result of the repayment programme put in place.

The Bounce Back Loan aimed to support organisations impacted by the COVID-19 restrictions was secured during 2021 amounting to £45,000. A repayment holiday was in place for the first year, with monthly repayments having now commenced. Whilst the original term was for a 6-year period, the option to extend the term to 10 years has been exercised at the same interest rate.

PLANS FOR THE FUTURE

The Association did seek professional advice from Locality to try and assist the charity through the current situation. Much of the advice provided was in respect of organisation and governance rather than improving existing and identifying new income streams. As such their services have not currently been renewed.

The Association is aware of the need to raise some capital and the possibility of raising this by selling long leases to the organisations which currently have a substantial headquarters within the park remains an option.

Re-structuring the organisation to become a Charitable Incorporated Organisation has been put on hold for the moment whilst efforts are concentrated towards strengthening the finances. When it is appropriate to resume this project, once concluded, it would result in the Association being able to legally hold the title to the land and being responsible for its own debts.

The Association remains focused towards providing the current services along with growing the membership and encouraging non-members to contribute towards the facilities. An exercise has recently been undertaken to try and identify other services that the park could offer in order to grow secure revenue streams.

Whilst the focus is on growing income streams, we are mindful that costs must remain aligned, in particular those relating to staff which make up the majority of the Associations overheads.

WYTHALL COMMUNITY ASSOCIATION

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the General Committee on 10th March 2022 and signed on their behalf by:

S Baxter

Chairman

WYTHALL COMMUNITY ASSOCIATION

Independent Examiner's Report to the Trustees of Wythall Community Association

I report on the accounts of the trust for the year ended 31 December 2021 are set out on pages 10 to 14.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.

Neill Currie FCA
For and on behalf of Jerroms

Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands
B90 8AH

Date 28 April 2022

WYTHALL COMMUNITY ASSOCIATION

**Statement of Financial Activities
for the year ended 31st December 2021**

		31st December 2020					
	Note	Restricted Funds £	Unrestricted Fund £	Total Funds £	Restricted Funds £	Unrestricted Fund £	Total Funds £
Incoming Resources							
Incoming resources from generated funds							
Voluntary income	2		65,488	65,488	945	63,731	64,676
Activities for generating funds	3		64,096	64,096		3,476	3,476
Investment income	4		8	8		5	5
Incoming resources from charitable activities	5		57,795	57,795		74,755	74,755
Furlough Grant			45,892	45,892		69,219	69,219
Total Incoming Resources		0	233,279	233,279	945	211,186	212,131
Resources Expended							
Costs of generating funds							
Cost of activities for generating funds	6		8,246	8,246		627	627
Charitable activities	7	1,380	183,776	185,156	945	194,530	195,475
Governance costs	8		635	635		1,838	1,838
Total Resources Expended		1,380	192,657	194,037	945	196,995	197,940
Net resources surplus / deficit		-1,380	40,622	39,242	0	14,191	14,191
Total funds brought forward		1,380	419,721	421,101	1,380	405,530	406,910
Total funds carried forward		0	460,343	460,343	1,380	419,721	421,101
Net resources surplus		-1,380	40,622	39,242	0	14,191	14,191
Total general funds brought forward		1,380	-30,566	-29,186	1,380	-44,757	-43,377
Total funds carried forward		0	10,056	10,056	1,380	-30,566	-29,186

The notes on pages 13 to 18 form part of the financial statements

WYTHALL COMMUNITY ASSOCIATION

Balance Sheet as at 31st December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	<u>450,287</u>	<u>450,287</u>
<i>Total fixed assets</i>		<u>450,287</u>	<u>450,287</u>
Current assets			
Stocks		2,514	587
Debtors	12	11,031	16,847
Cash at bank and in hand		<u>90,016</u>	<u>50,414</u>
<i>Total current assets</i>		<u>103,561</u>	<u>67,848</u>
Liabilities			
Creditors: amounts falling due within one year	13	<u>25,483</u>	<u>20,821</u>
<i>Net current assets</i>		<u>78,078</u>	<u>47,027</u>
<i>Total assets less current liabilities</i>		<u>528,365</u>	<u>497,314</u>
Creditors: amounts falling due after more than one year	14	<u>68,022</u>	<u>76,213</u>
<i>Net assets</i>		<u><u>460,343</u></u>	<u><u>421,101</u></u>
The funds of the charity			
Funds invested in Premises		450,287	450,287
General Funds	<i>brought forward</i>	-30,566	-44,757
	<i>surplus for the year</i>	<u>40,622</u>	<u>14,191</u>
		10,056	-30,566
Restricted Funds	<i>not spent in year</i>	1,380	<u>1,380</u>
	<i>spent in year</i>	<u>-1,380</u>	<u>0</u>
<i>Total charity funds</i>		<u><u>460,343</u></u>	<u><u>421,101</u></u>

The financial statements on pages 9 to 18 were approved by the General Committee on 10 March 2022 and signed on their behalf by:

S Baxter
Chair

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2021

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value.

The accounts have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and with the Charities Act 2011.

The Association constitutes a public benefit entity as defined by FRS 102.

Wythall Community Association is a public benefit entity registered in England. The address is given in the charity information on page 2 of these financial statements.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going Concern

When preparing the financial statements, the members of the General Committee are required to make an assessment of the Association's ability to continue as a going concern.

An entity is a going concern unless the committee intend to liquidate, cease trading or has no realistic alternative to do so. In assessing whether the going concern assumption is appropriate the committee takes into account all available information about the future, which is at least but not limited to 12 months from the date when the financial statements are authorised for issue.

The Association has struggled with declining income streams over a number of years, with 2020 and 2021 being a major challenge due to the Covid-19 outbreak and the government restrictions put in place to try and manage the outbreak. The Association has benefitted from grants, donations and furlough monies which have eased the impact, but the committee remains acutely aware that income streams need to be strengthened and diversifies in order to project the long term future.

To this end, plans are being made to undertake a greater volume of events when circumstances permit supported by improved marketing activity. Car parking charges which were introduced towards the end of 2020 has resulted in a reasonable contribution to the funds in 2021 and the impact of this will continue to be monitored.

In view of the above, the committee consider that the going concern assumption remains appropriate.

(b) Funds structure

Restricted income funds comprise income that has been received for a particular purpose, so it is set aside by the trustees. The restricted funds which have been donated / raised are used to pay for the relevant specific project.

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts

1. Accounting Policies continued

(b) Funds structure continued

Unrestricted income funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

General Funds invested in the Premises has been shown separately in order to clearly identify the current balance.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Membership subscriptions received in the nature of a gift are recognised in voluntary income.

Donations and grants are recognised when the Association has been notified in writing of both the amount and settlement date or have been received.

Gift Aid receivable is included in income when there is a valid declaration from the donor, once it is received.

Income from fund-raising activities is included following completion of the event.

Interest on funds held on deposit is included when received.

Income from the charitable activities of the Association include rental / provision of facilities for use by clubs, groups and local residents and are included in the period to which they relate.

The value of any voluntary help received is not included in the accounts but is described in the trustee's annual report.

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure is allocated between cost of generating voluntary income, (fund-raising), expenses in respect of charitable activities (overheads) and governance costs are shown separately.

Information on this attribution refer to note (f) below.

(e) Allocation of governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees. Other services are provided on a voluntary basis.

The governance costs is analysed in note 8.

(f) Costs of raising funds

The costs of generating funds consists of direct expenses in respect of the events. Use of the premises and involvement by the staff is not specifically costed. The events are planned and supervised by volunteers. Costs are a split between events in note 6.

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts

1. Accounting Policies continued

(g) Charitable activities

Costs of charitable activities include the majority of expenses in respect of servicing and maintaining the premises and property which is used by the hirers and users, including local residents and general public. Costs are shown in note 7.

(h) Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and valued at historical cost. Depreciation is charged at rates calculated to write off the cost on a straight line basis over their expected useful lives as follows:

Plant and machinery	over 3 years
Furniture and equipment	over 5 years

The ownership of the property (land and buildings) is vested in the Wythall Community Hall Trust. The amount shown in the Balance Sheet represents historical expenditure by the Association enhancing the value of this freehold property.

(i) Stock

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value.

(j) Contingent liabilities

A contingent liability is identified and disclosed if a possible obligation may result from an occurrence of one or more uncertain future events not wholly within the trustees' control.

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2021

	2021 General £	2020 Projects £	2020 General £
2 Voluntary Income			
Members subscriptions	8,280		9,110
Grants from Wythall Parish Council	3,650		5,000
Grant from Sport England towards overheads - Covid	0		8,000
Covid funding via Bromsgrove DC grants	42,750		28,000
Donations from Individuals	1,822	300	7,877
Donations from Other organisations	6,519	520	2,700
Gift Aid tax recovered	2,467	125	3,044
Contribution from Wythall Community Hall Trust			
	<u>65,488</u>	<u>945</u>	<u>63,731</u>
3 Activities for generating funds			
Bonfire Night	29,982		0
Car Parking	26,240		1,275
Christmas tree collection	1,710		840
Christmas Cards	615		84
Pantomime	0		1,233
Food Fairs	1375		
Santa Sleigh	1677		
Wythall Unlocked event	2497		
Events - Calendars, Ladies Day			44
	<u>64,096</u>		<u>3,476</u>
4 Investment income			
Bank interest - gross	<u>8</u>		<u>5</u>
5 Incoming resources from charitable activities			
Rental and lettings			
Club	3,700		8,143
Park Hall	5,670		6,515
Wythall House and Britannia Room	3,008		7,404
Park Pitches	15,057		14,233
Park rents	3,055		2,955
	<u>30,490</u>		<u>39,250</u>
Service charge to Wythall Community Club	20,500		30,050
Park Hall bar takings	6,805		4,915
Newsletter	0		540
	<u>57,795</u>		<u>74,755</u>
6 Costs of generating voluntary income			
Bonfire Night	5,848		
Christmas tree collection	33		
Christmas Cards	366		
Santa Sleigh	329		
Wythall Unlocked	1,670		
Panto			549
Calendars			78
	<u>8,246</u>		<u>627</u>

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2021

	2021 Projects £	2021 General £	2020 Projects £	2020 General £
7 Resources expended on charitable activities				
Newsletter		0		689
Insurance		8,866		10,080
Utilities		21,292		26,150
General repairs, maintenance and cleaning materials		16,179		12,544
Park Hall bar purchases		3,837		3,779
Stocktakers fees		280		140
Card & finance fees		864		525
Licences costs		295		295
Telephone, stationery & computer		3,639		2,714
Sundry expenses		158		1,276
Employment costs	Note 10	124,363		132,938
Book-keeping services		0		3,400
Project expenses	1,380	4,003	945	
	<u>1,380</u>	<u>183,776</u>	<u>945</u>	<u>194,530</u>

8 Governance costs

Consultation fee				1208
Independent Examiners fee		635		630
		<u>635</u>		<u>1,838</u>

9 Trustees' remuneration

None of the trustees received any remuneration from the Association in respect of services rendered in that capacity.

Mr A G Griffin is employed as General Manager

Mrs E Johnson provides book-keeping services as an employee

Mr R Burn is employed as a bar tender.

Payments are made in accordance with the constitution and were specifically agreed by the General Committee on 22 April 1999, 24 February 2003, 22 July 2019 and raised at the meeting 22 March 2021

10 Staff costs

	£	£
Wages and salaries	122,345	128,793
Social security costs	1,325	2,788
Auto enrolment pension	693	1,043
Redundancy	0	314
	<u>124,363</u>	<u>132,938</u>

The average number of employees, calculated on a full-time equivalent basis, analysed by function was:

Charitable activities	<u>6.0</u>	<u>7.3</u>
-----------------------	------------	------------

Furlough Grant received	<u>£45,892</u>	<u>£69,219</u>
-------------------------	----------------	----------------

The Grant was claimed and paid to staff during lockdown

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2020

11 Tangible fixed assets

	Cost £	Depreciation £	Net Book Value £
Freehold Property	450,260	0	450,260
Plant & Machinery	13,629	13,604	25
Furniture & Equipment	69,286	69,284	2
At 31 December 20121	<u>533,175</u>	<u>82,888</u>	<u>450,287</u>
At 31 December 2020	<u>533,175</u>	<u>82,888</u>	<u>450,287</u>

There was no capital expenditure contracted for but not provided in the financial statements (2020 £nil)

	2021 £	2020 £
12 Debtors		
Trade debtors	1,895	7,043
Other debtors	925	2,549
Prepayments and other accrued income	8,211	7,255
	<u>11,031</u>	<u>16,847</u>
13 Creditors: amounts falling due within one year		
Trade creditors	3,789	-602
Taxation and social security	2,803	1,799
Accruals and deferred income	9,945	15,624
Loan repayments	8,946	4,000
	<u>25,483</u>	<u>20,821</u>
14 Creditors: amounts falling due after more than one year		
Deferred income	3,616	2,463
Personal loans	24,550	28,750
HSBC Bounce Back Loan	39,856	45,000
	<u>68,022</u>	<u>76,213</u>

Deferred income arises from subscriptions paid in advance in respect of 2023 & 2024, loans from individuals and an HSBC Bounce Back Loan taken out during Covid to assist cash flow. Provision for possible loan repayments is shown in creditors

15 Gift Aid Scheme

During the year Gift Aid of £2467 was claimed in respect of donations and membership fees made under the Gift Aid Scheme in 2020. A claim of £1865 has been made since the year end in respect of 2021 transactions.

WYTHALL COMMUNITY ASSOCIATION

England & Wales - Charity number 243332

Accounts

WYTHALL COMMUNITY ASSOCIATION

Charity No. 243332

REPORT AND FINANCIAL STATEMENTS

Year ended 31st December 2020

WYTHALL COMMUNITY ASSOCIATION

Charity Number: 243332

Reference and administrative information

General Committee:

Mrs E A Johnson	Treasurer – President from September 2020
Miss H Cleaver	Secretary – from September 2020
Mr B Brittle	
Mr R Burn	co-opted August 2020
Mr K Byng	Member of the Management Committee
Mrs A Cherry	
Mr G N Denaro	Chairman of the General Committee to September – Member of Management Committee
Mrs J Dyer MBE	President – resigned from office September 2020
Mr A G Griffin	Vice-Chairman of the General Committee
Mr S I Howarth	
Mr H Knowles	
Mr J Mann	
Mrs M Neale	
Mr A Rand	appointed September 2020, Assistant Treasurer
Mr P A Richardson	
Mr M Stinton	Member of the Management Committee
Mr B Stokes	
Mr B Thompson	

Appointed Representatives

Mr D Ashby	Wythall Community Club	- member of Management committee
Mr J Attwood	Wythall & District German-Shepherd Dog Training Club	- Resigned from Management committee September 2020
Mr N Bridgens	Wythall Parochial Church Council	
Mr R Clarke	1 st Tidbury Green (Wythall) Scout Group	
M/s M Evans	Wythall CA Bowling Club	
Mr R Harris	Redhill Archers	
Mrs S Hession	Bromsgrove Conservative Association	Member of Management Committee
Mr B Knee	Shirley & Wythall Chess Club	
Mrs C M Quirk	Pearls of Wythall	appointed 25.09.20
Mrs C Stokes	Wythall WI	
Mr K Turner	Wythall Tennis Club	appointed 12.03.2021
Mr L Turner	Wythall Residents Association	
Mr K Yates	Wythall Parish Council	

Appointed Representatives of Wythall Community Hall Trust

Mrs S Baxter	Vice-President	Chairman of the General Committee from August
Mr M B Jones		

During the year the Wythall Radio Club withdrew their representation; Wythall & Hollywood Fun Run ceased to have a representative as the organisation is being wound up - the representative Mr R Burn was co-opted as an independent trustee; Pearls of Wythall (a WI organisation) applied to become a constituent organisation and appointed Charlotte Quirk as their representative. Sharon Attwood resigned as a trustee in September, relinquishing her position as secretary.

WYTHALL COMMUNITY ASSOCIATION

Premises

Wythall House and Park, 52 Silver Street, Wythall, Birmingham B47 6LZ
Telephone: 01564 823281

General Manager

Alan Griffin

Independent Examiner

Jerroms, Accountants
Blythe Gate, Blythe Valley Park, Solihull, B90 8AH

Bankers

HSBC plc, 275 Stratford Road, Shirley, Solihull, West Midlands B90 3AP

WYTHALL COMMUNITY ASSOCIATION
Report of the General Committee for the year ended 31st December 2020

The General Committee, who are the trustees of the charity, present their report and financial statements for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, 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 published on 16 July 2014.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wythall Community Association is an unincorporated association of members, which registered as a charitable entity in the UK in 1965. It is governed by its Constitution, which was last amended in 1998.

The governing body of the Association is its General Committee, which comprises those elected / appointed from the following:

- The elected Honorary Officers of the Association,
- One Representative if appointed of each Constituent Group, Section or Local Authority,
- Representatives of Full Members elected at the A.G.M. (total to not exceed those in the last class above).
- One Representative of Associate Members if elected at the A.G.M.,
- Two Representatives (non-voting) of Junior members if elected at the A.G.M.,
- Two representatives appointed by the Trustees of Wythall Community Hall Trust,
- Persons co-opted by the General Committee (total to not exceed 25% of those in the above six classes.).

Potential trustees are provided with information about the organisation and the responsibilities involved. They are given the opportunity to discuss any matters arising with an Officer before they sign the declaration of acceptance and willingness to act as a managing charity trustee of the Association.

Individual trustees are elected annually at the Annual General Meeting; persons appointed by Constituent Groups take up the position when they sign the undertaking.

The members of the General Committee are the managing trustees of the charity and they direct the policy and general management of the affairs of the Association, appointing a Management Committee from amongst its members.

The General Committee meets not less than three times a year and delegates the majority of its powers to the Management Committee.

The Management Committee meets monthly. It receives reports from sub-committees and the General Manager, making decisions and proposals to ensure the facilities are correctly used, maintained and comply with relevant legislation. The Management Committee delegates the day-to-day operation of the facilities to the control of the General Manager and his two assistants. The General Manager has power to employ staff necessary to service the premises.

The Officers Group, Health & Safety, House & Park, Carnival and Bonfire Night Committees are made up of members of Management and other individuals. All committees operate under specific terms of reference which delegate certain functions from the Management Committee and to whom they have to report to have their decisions ratified.

Wythall Community Club is a Section of the Association, controlled by its own committee, which is elected by and from the members of the Wythall Community Club at their Annual General Meeting. It runs the registered members' club in Wythall House. It is a separate legal entity but all the members are members of Wythall Community Association.

WYTHALL COMMUNITY ASSOCIATION STRUCTURE, GOVERNANCE AND MANAGEMENT continued

Wythall Community Hall Trust is a Registered Charity (No. 523212) and its Trustees have entered into a Deed of Trust setting forth the purposes and conditions under which they hold the property in trust for the Association. The Trustees are appointed by the General Committee of the Association and currently are Messrs. M B Jones, G Denaro, Mrs S Baxter, Mrs J Dyer and Mrs S Attwood.

The Annual General Meeting for 2020 was delayed due to the Covid situation nationwide but finally held on 14th September 2020. The General Committee was formed comprising 32 members: - 3 Officers, 12 representatives of Constituent Groups, 16 representatives of individual members and 1 representative of Wythall Community Hall Trust, as the other representative has been appointed as a Vice-President.

When the General Committee delegated their powers to Management they required any projects requiring planning permission to be ratified by them before implementation.

Members served throughout the year except where shown on the Legal and Administrative information, page 1.

OBJECTIVES AND ACTIVITIES

The Association shall be non-party in politics and non-sectarian in religion and its objects shall be to:
promote the benefit of the inhabitants of the Parish of Wythall and neighbourhood, without distinction, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
establish, or secure the establishment of a Community Centre and to maintain and manage the same in furtherance of these objects;
promote such other charitable purposes as may from time to time be determined.

The Association's aims are to maintain the site for use by members, constituent organisations and local inhabitants. This is done by allowing clubs to rent specific areas for their activities, by providing facilities for hire and allowing free access to the park facility for members and residents who respect the pleasure of others.

During the year the Association has been unable to provide the usual facilities for members and local residents to use and hire to provide activities and interest groups due to the Covid infection. All the meeting rooms and facilities have been closed under the national regulations during the periods 21st March to 16th July and from 4th November onwards. Consequently the Carnival, Bonfire Night, the Panto and other events were cancelled.

The Association's main activities are based on a 37 acre site, which includes Wythall House and Park Hall. This is a freehold site in Worcestershire entirely within the Green Belt to the south of Birmingham and is dedicated to recreational purposes in the Bromsgrove District Plan. The title of the site and all property acquired by or for the purposes of the Association is vested in the five Trustees who comprise Wythall Community Hall Trust.

The activities of the volunteers were curtailed and paid staff of the Association were furloughed under the government scheme. Where possible some staff were partially furloughed to enable the minimum of maintenance to be undertaken.

The outside areas include gardens, planted woodlands, a children's playground and areas for casual play and general usage by all well-wishers. Most other areas are also for general usage, when not designated to clubs for organised activities. These include the use of two Association and junior football pitches; a Gaelic football pitch, an archery range, tennis courts, a bowling green and a dog training area. One of the four hard tennis courts and the bowling green are partially available for use by the general membership under the supervision of the relevant sports clubs. The fenced area used for training dogs off lead is used by other dog walkers in addition to the Dog Club as well as general use at other times.

WYTHALL COMMUNITY ASSOCIATION OBJECTIVES AND ACTIVITIES continued

The buildings include the following –

Wythall House and environs which include various lounges and bars, a games room, meeting rooms, offices and associated facilities. Wythall Community Club operates a Registered Members' Club in most of these areas and is responsible for its own management during its bar opening hours. It is a section of the Association, formed to provide opportunities for recreation and social intercourse, encouragement of good fellowship and other activities likely to be beneficial to members of Wythall Community Association. The Club finances are detailed in its separate accounts and are reflected in the income of the Association by way of rent received, a service charge and whenever possible an allocation of surplus funds.

Park Hall, which comprises a dance hall / function suite for daytime or evening use, with stage, kitchen and conditional-licensed bar, catering for about 180 people. It is normally hired to local societies, clubs and individual members for events such as meetings, weddings, dances, parties and their fund-raising occasions.

Britannia Room, a smaller games/function room for daytime or evening use, catering for up to about 120 people. It has a stage, skittle alley and other indoor games facilities and a bar.

Meeting Rooms (several) for up to 40 people for daytime or evening use, with limited facilities for indoor games, shows, conferences etc.

Other buildings which were funded, installed and are maintained by constituent groups and which are legally part of the assets of Wythall Community Hall Trust and include: pavilions and headquarters for the Scout Group, Archery, Bowling, Football, Tennis, Dog Training Club, Theatre Company and the Homing Society.

Service buildings provided by the Association, in addition to those outlined above include changing rooms and ablution areas and buildings used for storage of outdoor machinery and equipment.

Voluntary help and gifts in kind. The General Committee are extremely grateful to all the volunteers who help and support their activities in order to encourage a community ownership. On a regular basis volunteers undertake tasks including committee work, planning events, mowing & maintenance, serving behind bars and on an occasional basis compiling and delivering the newsletter, helping with events - being stewards – security, gates & parking, working parties, project groups and organising sports on the park. Suppliers, businesses and individuals have also been generous in providing donations of goods that have been used to enhance fund-raising events, improve our park machinery and facilities.

ACHIEVEMENTS AND PERFORMANCE

Via its Management and sub-committee structure, the General Committee met 3 times in 2020 due to the lockdown situation. We closed from 21st March due to government restrictions, with the club re-opening on a restricted basis in July until it was closed again 4th November. The meeting and function rooms could not be used but some sports were able to play outside for a time under restrictions

Before Covid arrived we enjoyed a successful second year of collecting and shredding Christmas trees from local residents; and we held a most successful and entertaining Pantomime in Park Hall.

We were unable to organise the usual fundraising events – Carnival, Classic Car and Dog Show and Bonfire Night

We applied for and finally got planning permission to site 5 small containers on the Park for use as additional storage for the Archers, Scouts, Junior Football and Dog Training Club. Only one of these has been put in situ so far.

We had been planning to introduce parking charges in February but these were delayed (due to Covid) and finally got going in the last week of November. It is early days but it seems that these have been accepted by most of the current users.

WYTHALL COMMUNITY ASSOCIATION ACHIEVEMENTS AND PERFORMANCE continued

One **Newsletters** was produced, covering information on local activities and events, and delivered to about 4,500 houses in the Parish. We are grateful to the volunteers who edit, co-ordinate and deliver the magazine. We have included some advertising in the magazine to offset the cost of production.

Our **website, www.wythall-park.org.uk**, is administered by a volunteer webmaster and kept up to date from information provided by local organisations.

Our **Facebook Group, Wythall Park-Life**, is now well established exchanging comments, promoting events. The calendar printed from photographs was repeated for 2020 for the final time.

For Christmas 2020 cards were printed and sold, using photographs from Facebook. With the support of local outlets which were able to trade we believe the sales were sufficient to more than cover costs but due to lockdown the final results are not known.

Children's Play areas. The Association continues to maintain the play areas and toilets on a daily basis.

Perimeter Path, Fitness Stations and Toilets. The path around the park's perimeter and fitness stations, provided by Bromsgrove District Council from S106 funds, have continued to provide a useful facility. The toilets have been maintained where possible by the Association but they have been abused during lockdown so without staff being on site we have had to close them.

The Picnic area. This continues to be well used but has sustained damage over the summer.

Park Pitches. The football pitches which were treated using the Section 106 funds have improved playing surfaces but still suffer from lack of drainage. The Junior football has flourished with pitches around the outer part of what was the cricket field.

Changing room improvements. Following the upgrade to the changing room showers we had hoped to improve the toilet facilities. We have not been able to source additional grants so the funding received from the "New Homes Bonus" pot administered by Bromsgrove DC will be spent in Spring 2021 on a reduced scheme.

Covid Funding. As a charity we have struggled to obtain some of the grants and support from the Government. Initially our Rateable Value exceeded the value grants were offered to by £1; but this has been changed as time went on. We were able to qualify for a Sport England grant towards overheads when everything closed down initially. Since then we have received two sums through the District Council. We have also claimed Furlough payments.

Bounce Back Loans were offered to businesses and we applied for £45,000 which we were granted. This is to be repaid over the next 6 years.

During Lockdown the Park facilities have been well used (and sometimes abused) as a recreation space. Some sports were able to continue on a socially distance basis and the clubs put the necessary effort into alterations and risk assessments. We have been grateful for the support we have received from memberships and donations.

Future Developments. We are aware that no major projects are possible at this time unless they are funded from outside sources. We are very aware of the shortfall in the Association's finances and continue with our efforts to reduce the overheads and encourage use of the facilities. The review of rental charges for 2020 were paid by some clubs and contested by others – but as Covid has turned all activities on their heads this will need further discussion for 2021.

WYTHALL COMMUNITY ASSOCIATION FINANCIAL REVIEW

The Statement of Financial Activities for the year is set out on page 10 of the financial statements. A summary of the financial results is set out below:

Incoming Resources

The Association's income total of £212,131 comprised General Funds of £211,186 and contributions of £945 donated towards the specific project of getting planning permissions.

During the year we received grants of £36,000 towards Covid and £69,219 for furlough

Voluntary income includes amounts received from subscriptions, grants and donations.

The grant from the Parish Council £5,000 was the balance of 2019/20 because of the differences in financial year ends.

Donations this year: a number of contributions were received after vandalism had been reported on the park and in appreciation of the park facility; we obtained a grant of £2,000 from Limoge Trust and donation from Kilby & Son Limited.

£3,169 was recovered under the Gift Aid scheme in respect of 2019 and 2020 donations and subscriptions

Income from activities for generating funds reflects the fund-raising activities and amounts to £3,476 in total.

This was severely affected by Covid lockdowns. In January the pantomime was a success and the Christmas tree collection increased on the previous year. In November we eventually starting the car parking fees but the activities on the park are restricted and the sales of Christmas cards is a new venture.

Carnival, the Draw and Bonfire Night were all cancelled due to Covid.

Investment Income. Bank interest at £5 this year reflects the low level of interest rates and bank balances.

Incoming resources from charitable activities is rents received when the rooms and facilities are hired to groups and individuals for their activities, meetings, etc., also the income received over the bar during some of the events. The total income from these sources decreased by £86,212 (2019 +£6,021) some 53% reflecting the period of closure of the site.

Resources Expended

The cost of running the Association decreased this year from £242,138 in 2019 to £196,995.

Costs of activities for generating funds are the expenses incurred in putting on the events. The pantomime cost was for the entertainers. Final revenue and costs for the Christmas cards have to be received – some businesses that sold them now being closed.

Charitable activities comprise the majority of the expenses.

Utility costs show a decrease due to a reduction in use.

General repairs, maintenance and cleaning costs have increased slightly because the savings in not being open is offset by additional costs incurred to ensure the site is kept virus free and maintenance contracts have to be retained.

Employment costs decreased by 12% - Junior workers were not required; and staff who left were not replaced so fewer staff have been furloughed – receiving only 80% of their salary, Also when a Manager left the opportunity was taken to change the structure and replace her with younger member of staff. We retain a minimum staff which we hope will cover the number of hours required when the site is able to be used and trust our casuals will return.

Governance costs. Due to the nature of the organisation this cost is low because the management of the Association is undertaken by volunteers but some advice is being sought.

Net resources for the year is a surplus of £14,191 on the general fund.

The Restricted Funds are contributions for a specific purpose – a planning application for storage containers for use by 4 clubs that paid the expenses. The balance reflects the contribution for the tables which are still to be purchased.

WYTHALL COMMUNITY ASSOCIATION FINANCIAL REVIEW continued

Reserves

The Trustees have reviewed the reserves of the charity. This review encompassed the nature of the income and expenditure along with the fluctuations which arise between the income sources, grants and regular expenses.

Restrictions introduced in respect of COVID-19 have impacted many of the activities of the Association and the clubs. This has resulted in a significant drop in income however grants from the Government and Sports England along with furlough monies have led to a reduction in the adverse balance of the General funds by £14,919 to -£30,566. The Association continues to show £450,287 of the funds invested in the property and Restricted Funds at £1,380.

The balance sheet shows current net assets of £47,027 and long term creditors of £76,213 – an adverse situation of £29,186.

Included in creditors is £7,691 in respect of subscriptions paid in advance but no part of these has ever been repaid. There are also personal interest free loans of £32,750, and a scheme to start repaying these has been put in place as income streams start to recover.

A Bounce Back Loan aimed to support organizations impacted by the COVID-19 restrictions was secured during the year amounting to £45,000. This is repayable over 6 years, with no re-payments due in the first year. There is also an option to extend the term to 10 years.

Owing to the limited volume of income stream and the risks contained therein, care will have to be taken that staff costs do not exceed income as we return to work.

PLANS FOR THE FUTURE

The Association has tried to get professional advice to assist the charity through the current situation.

The Association is aware of the need to raise some capital and was trying to see if there is a possibility of raising this by selling long leases to the organisations which currently have a substantial headquarters within the park.

We were also looking at re-structuring the organisation to become a Charitable Incorporated Organisation which can legally hold the title to the land and the organisation becomes responsible for its debts.

The Association plans to continue to provide the current services and encourage more members and non-members to contribute towards the facilities.

The charges for car parking for users of the Park has started and it is hoped that this will be successful in 2021.

The funds previously loaned by individuals have been vital to our cash flow position and at this stage we are hoping they can be repaid after the restructuring is completed.

WYTHALL COMMUNITY ASSOCIATION

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the General Committee on 22nd March 2021 and signed on their behalf by:

S Baxter



Chairman

WYTHALL COMMUNITY ASSOCIATION

Independent Examiner's Report to the Trustees of Wythall Community Association

We report to the Trustee's on the examination of the financial statements of Wythall Community Association for the year ended 31 December 2020.

Responsibilities and basis of report

As the Trustee's 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).

We report in respect of the examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that we are qualified to undertake the examination because we are a member of ACCA, which is one of the listed bodies.

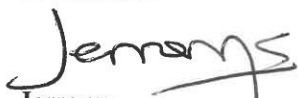
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting 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.

We 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.

We have completed our examination. We confirm that no matters have come to our 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.

We 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.



Jerroms
Chartered Certified Accountants

Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands
B90 8AH

30 April 2021

WYTHALL COMMUNITY ASSOCIATION

**Statement of Financial Activities
for the year ended 31st December 2020**

	Note	31st December 2019					
		Restricted Funds £	Unrestricted Fund £	Total Funds £	Restricted Funds £	Unrestricted Fund £	Total Funds £
Incoming Resources							
Incoming resources from generated funds							
Voluntary income	2	945	63,731	64,676	15,705	53,586	69,291
Activities for generating funds	3		3,476	3,476		20,253	20,253
Investment income	4		5	5		3	5
Incoming resources from charitable activities	5		74,755	74,755		160,967	160,967
Furlough Grant			69,219	69,219			
Total Incoming Resources		945	211,186	212,131	15,705	234,809	250,514
Resources Expended							
Costs of generating funds							
Cost of activities for generating funds	6		627	627		10,668	10,668
Charitable activities	7	945	194,530	195,475	14,325	230,850	245,175
Governance costs	8		1,838	1,838		620	620
Total Resources Expended		945	196,995	197,940	14,325	242,138	256,463
Net resources surplus / deficit		0	14,191	14,191	1,380	-7,329	-5,949
Total funds brought forward		1,380	422,594	423,974	0	429,923	412,859
Total funds carried forward		1,380	436,785	438,165	1,380	422,594	423,974
Net resources surplus		0	14,191	14,191	1,380	-7,329	-5,949
Total general funds brought forward		1,380	-44,757	-43,377	0	-37,428	-37,428
Total funds carried forward		1,380	-30,566	-29,186	1,380	-44,757	-43,377

The notes on pages 13 to 18 form part of the financial statements

2020 Annual Report
Page 11

WYTHALL COMMUNITY ASSOCIATION

Balance Sheet as at 31st December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	11	<u>450,287</u>	<u>450,287</u>
<i>Total fixed assets</i>		<u>450,287</u>	<u>450,287</u>
Current assets			
Stocks		587	2,145
Debtors	12	16,847	5,667
Cash at bank and in hand		50,414	15,624
<i>Total current assets</i>		<u>67,848</u>	<u>23,436</u>
Liabilities			
Creditors: amounts falling due within one year	13	<u>20,821</u>	<u>37,166</u>
<i>Net current liabilities / assets</i>		47,027	-13,730
<i>Total assets less current liabilities</i>		<u>497,314</u>	<u>436,557</u>
Creditors: amounts falling due after more than one year	14	76,213	29,647
<i>Net assets</i>		<u><u>421,101</u></u>	<u><u>406,910</u></u>
The funds of the charity			
Funds invested in Premises		450,287	450,287
General Funds	<i>brought forward</i>	-44,757	-37,428
	<i>surplus for the year</i>	<u>14,191</u>	<u>-7,329</u>
		-30,566	-44,757
Restricted Funds	<i>not spent in year</i>	<u>1,380</u>	<u>1,380</u>
<i>Total charity funds</i>		<u><u>421,101</u></u>	<u><u>406,910</u></u>

The financial statements on pages 11 to 18 were approved by the General Committee on 22nd March 2021 and signed on their behalf by:

S Baxter
Chair



WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2020

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

Wythall Community Association is a public benefit entity registered in England. The address is given in the charity information on page 2 of these financial statements.

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 significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going Concern

When preparing the financial statements, the members of the General Committee are required to make an assessment of the Association's ability to continue as a going concern.

An entity is a going concern unless the committee intend to liquidate, cease trading or has no realistic alternative to do so. In assessing whether the going concern assumption is appropriate the committee takes into account all available information about the future, which is at least but not limited to 12 months from the date when the financial statements are authorised for issue.

The Association has struggled with declining income streams over a number of years, with 2020 being a major challenge due to the Covid-19 outbreak and the government restrictions put in place to try and manage the outbreak. The Association has benefitted from grants, donations and furlough monies which have eased the impact, but the committee remains acutely aware that income streams need to be strengthened and diversified in order to project the long term future.

To this end, plans are being made to undertake a greater volume of events when circumstances permit supported by improved marketing activity. Car parking charges were also introduced towards the end of 2020, the impact of this is being actively monitored.

In view of the above, the committee consider that the going concern assumption remains appropriate.

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts

1. Accounting Policies continued

(b) Funds structure

Restricted income funds comprise income that has been received for a particular purpose, so it is set aside by the trustees. The restricted funds which have been donated / raised are used to pay for the relevant specific project.

Unrestricted income funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

General Funds invested in the Premises has been shown separately this year in order to clearly identify the current balance.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Membership subscriptions received in the nature of a gift are recognised in voluntary income.

Donations and grants are recognised when the Association has been notified in writing of both the amount and settlement date or have been received.

Gift Aid receivable is included in income when there is a valid declaration from the donor, once it is received.

Income from fund-raising activities is included following completion of the event.

Interest on funds held on deposit is included when received.

Income from the charitable activities of the Association include rental / provision of facilities for use by clubs, groups and local residents and are included in the period to which they relate.

The value of any voluntary help received is not included in the accounts but is described in the trustee's annual report.

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure is allocated between cost of generating voluntary income, (fund-raising), expenses in respect of charitable activities (overheads) and governance costs are shown separately.

Information on this attribution refer to note (f) below.

(e) Allocation of governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees. Other services are provided on a voluntary basis.

The governance costs is analysed in note 8.

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts

1. Accounting Policies continued

(f) Costs of raising funds

The costs of generating funds consists of direct expenses in respect of the events. Use of the premises and involvement by the staff is not specifically costed. The events are planned and supervised by volunteers. Costs are a split between events in note 6.

(g) Charitable activities

Costs of charitable activities include the majority of expenses in respect of servicing and maintaining the premises and property which is used by the hirers and users, including local residents and general public. Costs are shown in note 7.

(h) Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and valued at historical cost. Depreciation is charged at rates calculated to write off the cost on a straight line basis over their expected useful lives as follows:

Plant and machinery	over 3 years
Furniture and equipment	over 5 years

The ownership of the property (land and buildings) is vested in the Wythall Community Hall Trust. The amount shown in the Balance Sheet represents historical expenditure by the Association enhancing the value of this freehold property.

(i) Stock

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value.

(j) Contingent liabilities

A contingent liability is identified and disclosed if a possible obligation may result from an occurrence of one or more uncertain future events not wholly within the trustees' control.

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2020

	2020		2019	
	Projects	General	Projects	General
	£	£	£	£
2 Voluntary Income				
Members subscriptions		9,110		9,374
Grant from Wythall Parish Council towards park expenses		5,000		4,600
Grant from Sport England towards overheads - Covid		8,000		
Covid funding via Bromsgrove DC grants		28,000		
Donations from Individuals	300	7,877	205	10,818
Donations from Other organisations	520	2,700	15,500	7,764
Gift Aid tax recovered	125	3,044		1,030
Contribution from Wythall Community Hall Trust				20,000
	<u>945</u>	<u>63,731</u>	<u>15,705</u>	<u>53,586</u>
3 Activities for generating funds				
Carnival - including specific donations		0		6,271
Bonfire Night		0		12,108
Draw		0		749
Christmas tree collection		840		578
Pantomime		1,233		0
Car Parking		1,275		0
Christmas Cards		84		0
Events - Calendars, Ladies Day		44		547
		<u>3,476</u>		<u>20,253</u>
4 Investment income				
Bank interest - gross		5		3
5 Incoming resources from charitable activities				
Rental and lettings				
Club		8,143		18,000
Park Hall		6,515		21,888
Wythall House and Britannia Room		7,404		14,065
Park Pitches		14,233		12,695
Park rents		2,955		3,578
		<u>39,250</u>		<u>70,226</u>
Service charge to Wythall Community Club		30,050		60,000
Park Hall bar takings		4,915		29,826
Newsletter		540		915
		<u>74,755</u>		<u>160,967</u>
6 Costs of generating voluntary income				
Carnival		0		2,846
Bonfire Night		0		6,388
costs for previous years just received		0		1,080
Draw		0		93
Panto		549		
Calendars		78		261
		<u>627</u>		<u>10,668</u>

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2020

	Projects £	2020 General £	Projects £	2019 General £
7 Resources expended on charitable activities				
Newsletter		689		1,942
Insurance		10,080		8,507
Utilities		26,150		33,409
General repairs, maintenance and cleaning materials		12,544		12,232
Park Hall bar purchases		3,779		13,895
Stocktakers fees		140		630
Card & finance fees		525		649
Licences costs		295		295
Telephone, stationery & computer		2,714		3,368
Sundry expenses		1,276		1,107
Helpers Party		0		0
Employment costs	Note 10	132,938		151,216
Book-keeping services		3,400		3,600
Project expenses	945		14,325	
	<u>945</u>	<u>194,530</u>	<u>14,325</u>	<u>230,850</u>

8 Governance costs

Consultation fee	1208		
Audit fee	630		620
	<u>1,838</u>		<u>620</u>

9 Trustees' remuneration

None of the trustees received any remuneration from the Association in respect of services rendered in that capacity.

Mr A G Griffin is employed as General Manager

Mrs E Johnson provides book-keeping services

Mr D Ashby provides PA services and Richard Burn is employed as a bar tender.

Payments are made in accordance with the constitution and specifically agreed by the General Committee on 22 April 1999, 24 February 2003 and 22 July 2019.

10 Staff costs

	£	£
Wages and salaries	128,793	144,978
Social security costs	2,788	5,000
Auto enrolment pension	1,043	1,238
Redundancy	314	
	<u>132,938</u>	<u>151,216</u>

The average number of employees, calculated on a full-time equivalent basis, analysed by function was:

Charitable activities	<u>7.3</u>	<u>8.0</u>
-----------------------	------------	------------

Furlough Grant received

£69,219

Grant was claimed and paid to staff during lockdown

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2020

11 Tangible fixed assets

	Cost £	Depreciation £	Net Book Value £
Freehold Property	450,260	0	450,260
Plant & Machinery	13,629	13,604	25
Furniture & Equipment	69,286	69,284	2
At 31 December 20120	<u>533,175</u>	<u>82,888</u>	<u>450,287</u>
At 31 December 2019	<u>533,175</u>	<u>82,888</u>	<u>450,287</u>

There was no capital expenditure contracted for but not provided in the financial statements (2019 £nil)

	2020 £	2019 £
12 Debtors		
Trade debtors	7,043	3,044
Other debtors	2,549	431
Prepayments and other accrued income	7,255	2,192
	<u>16,847</u>	<u>5,667</u>
13 Creditors: amounts falling due within one year		
Trade creditors	-602	13,579
Taxation and social security	1,799	2,218
Accruals and deferred income	15,624	21,369
Loan repayments	4,000	
	<u>20,821</u>	<u>37,166</u>
14 Creditors: amounts falling due after more than one year		
Deferred income	2,463	2,397
Personal loans	28,750	27,250
HSBC Bounce Back Loan	45,000	0
	<u>76,213</u>	<u>29,647</u>

Deferred income arises from subscriptions paid in advance in respect of 2022 & 2023, loans from individuals and an HSBC Bounce Back Loan taken out during Covid to assist cash flow. Provision for possible loan repayments is shown in creditors

15 Gift Aid Scheme

During the year Gift Aid of £3,169 was claimed in respect of donations and membership fees made under the Gift Aid Scheme. (2019 £2775).

