

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>		78,078	47,027
<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	68,022	76,213
<i>Net assets</i>		<u>460,343</u>	<u>421,101</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	1,380
<i>spent in year</i>		<u>-1,380</u>	<u>0</u>
<i>Total charity funds</i>		<u>460,343</u>	<u>421,101</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	<u>3,055</u>		<u>2,955</u>
	30,490		39,250
Service charge to Wythall Community Club	20,500		30,050
Park Hall bar takings	6,805		4,915
Newsletter	<u>0</u>		<u>540</u>
	<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	<u>1,380</u>	<u>4,003</u>	<u>945</u>	<u>194,530</u>
	<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.