

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

				31st December 2021			
		Restricted Funds £	Unrestricted Funds £	Total Funds £	Restricted Funds £	Unrestricted Funds £	Total Funds £
	Note						
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		26,861	233,462	260,323	0	233,279	233,279
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		20,561	230,427	250,988	1,380	192,657	194,037
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		6,300	3,035	9,335	0	460,343	460,343
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		6,300	13,091	19,391	0	10,056	10,056

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			
<i>brought forward</i>		10,056	-30,566
<i>surplus for the year</i>		<u>3,035</u>	<u>40,622</u>
		13,091	10,056
Restricted Funds			
<i>not spent in year</i>		6,300	1,380
<i>spent in year</i>		<u>6,300</u>	<u>-1,380</u>
		0	0
<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

	2022	2021
Projects	General	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	6,519
Gift Aid tax recovered	1,866	2,467
State Aid offset interest	1,250	
	<u>26,861</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	<u>7,935</u>	<u>8,211</u>
	<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	<u>9,000</u>	<u>8,946</u>
	<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.