

# **WYTHALL COMMUNITY ASSOCIATION**

Charity No. 243332

## **REPORT AND FINANCIAL STATEMENTS**

Year ended 31<sup>st</sup> 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 <sup>st</sup> 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 31<sup>st</sup> 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 22<sup>nd</sup> July 2023.

The Annual General Meeting was held on the 12<sup>th</sup> 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 7<sup>th</sup> 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](http://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 20<sup>th</sup> 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

20 May 2024.

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

|   |      |                          |                            | 31st December 2022  |                          |                            |                     |
|---|------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|
|   |      | Restricted<br>Funds<br>£ | Unrestricted<br>Funds<br>£ | Total<br>Funds<br>£ | Restricted<br>Funds<br>£ | Unrestricted<br>Funds<br>£ | Total<br>Funds<br>£ |
|   | Note |                          |                            |                     |                          |                            |                     |
| <b>Incoming Resources</b>                     |      |                          |                            |                     |                          |                            |                     |
| 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                   |
| <b>Total Incoming Resources</b>               |      | <b>0</b>                 | <b>249,839</b>             | <b>249,839</b>      | <b>26,861</b>            | <b>233,462</b>             | <b>260,323</b>      |
| <b>Resources Expended</b>                     |      |                          |                            |                     |                          |                            |                     |
| 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                 |
| <b>Total Resources Expended</b>               |      | <b>6,300</b>             | <b>272,269</b>             | <b>278,569</b>      | <b>20,561</b>            | <b>230,427</b>             | <b>250,988</b>      |
| <b>Net resources surplus / deficit</b>        |      | <b>-6,300</b>            | <b>-22,430</b>             | <b>-28,730</b>      | <b>6,300</b>             | <b>3,035</b>               | <b>9,335</b>        |
| <b>Total funds brought forward</b>            |      | <b>6,300</b>             | <b>480,442</b>             | <b>486,742</b>      | <b>0</b>                 | <b>477,407</b>             | <b>477,407</b>      |
| <b>Total funds carried forward</b>            |      | <b>0</b>                 | <b>458,012</b>             | <b>458,012</b>      | <b>6,300</b>             | <b>480,442</b>             | <b>486,742</b>      |
|   |      |                          |                            |                     |                          |                            |                     |
| <b>Net resources surplus / deficit</b>        |      | <b>-6,300</b>            | <b>-22,430</b>             | <b>-28,730</b>      | <b>6,300</b>             | <b>3,035</b>               | <b>9,335</b>        |
| <b>Total general funds brought forward</b>    |      | <b>6,300</b>             | <b>13,091</b>              | <b>19,391</b>       | <b>0</b>                 | <b>10,056</b>              | <b>1,380</b>        |
| <b>Total funds carried forward</b>            |      | <b>0</b>                 | <b>-9,339</b>              | <b>-9,339</b>       | <b>6,300</b>             | <b>13,091</b>              | <b>19,391</b>       |

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<br>£             | 2022<br>£             |
|--|----------------|-----------------------|-----------------------|
| <b>Fixed assets</b>                            |                |                       |                       |
| Tangible assets                                | 11             | <u>450,287</u>        | <u>450,287</u>        |
| <i>Total fixed assets</i>                      |                | <b>450,287</b>        | <b>450,287</b>        |
| <b>Current assets</b>                          |                |                       |                       |
| 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><b>73,477</b></u>  | <u><b>101,732</b></u> |
| <b>Liabilities</b>                             |                |                       |                       |
| Creditors: amounts falling due within one year | 13             | <u>27,161</u>         | <u>24,532</u>         |
| <i>Net current assets</i>                      |                | <b>46,316</b>         | <b>77,200</b>         |
| <i>Total assets less current liabilities</i>   |                | <u><b>496,603</b></u> | <u><b>527,487</b></u> |
| <b>Creditors: amounts falling due after</b>    |                |                       |                       |
| <b>more than one year</b>                      | 14             | <u>55,655</u>         | <u>57,809</u>         |
| <i>Net assets</i>                              |                | <u><b>440,948</b></u> | <u><b>469,678</b></u> |
| <b>The funds of the charity</b>                |                |                       |                       |
| Funds invested in Premises                     |                | <b>450,287</b>        | <b>450,287</b>        |
| General Funds                                  |                |                       |                       |
| Bwfd   | 13,091         | 10,056                |                       |
| Surplus / deficit                              | <u>-22,430</u> | <u>-9,339</u>         | <u>3,035</u>          |
|  |                |                       | <b>13,091</b>         |
| Restricted Funds                               |                |                       |                       |
| Bwfd   | 6,300          | 6,300                 |                       |
| Cwfd   | <u>-6,300</u>  | <u>0</u>              | <u>0</u>              |
|  |                |                       | <b>6,300</b>          |
| <i>Total charity funds</i>                     |                | <u><b>440,948</b></u> | <u><b>469,678</b></u> |

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



S Baxter  
Chair

## **WYTHALL COMMUNITY ASSOCIATION**

### **Notes to the accounts for the year ended 31<sup>st</sup> 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       |
|  | £        | £              | £              |
| <b>2 Voluntary Income</b>                              |          |                |                |
| 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>29,917</u>  | <u>24,884</u>  |
| <b>3 Activities for generating funds</b>               |          |                |                |
| 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>  |
| <b>4 Investment income</b>                             |          |                |                |
| Bank interest - gross                                  |          | 763            | 132            |
| <b>5 Incoming resources from charitable activities</b> |          |                |                |
| 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          |
|  |          | 50,161         | 51,096         |
| 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> |
| <b>6 Costs of generating voluntary income</b>          |          |                |                |
| 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        |
|  | £            | £              | £             | £              |
| <b>7 Resources expended on charitable activities</b>   |              |                |               |                |
| 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>261,172</u> | <u>20,561</u> | <u>220,263</u> |
| <b>8 Governance costs</b>  |              |                |               |                |
| Financial Examiner's fee   |              | 660            |               | 645            |
|  |              | <u>660</u>     |               | <u>645</u>     |
| <b>9 Trustees' remuneration</b>  |              |                |               |                |
| 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 |              |                |               |                |
| <b>10 Staff costs</b>  |              | £              |               | £              |
| 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> |
| 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<br>£      | Depreciation<br>£ | Net Book<br>Value<br>£ | Cost<br>£      |
|-----------------------|----------------|-------------------|------------------------|----------------|
| 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<br>£     | 2022<br>£     |
|--|---------------|---------------|
| <b>12 Debtors</b>  |               |               |
| Trade debtors  | 10,891        | 12,116        |
| Other debtors  | 12,348        | 1,208         |
| Prepayments and other accrued income                           | <u>9,537</u>  | <u>7,935</u>  |
|  | <u>32,776</u> | <u>21,259</u> |
| <b>Creditors: amounts falling due within one year</b>          |               |               |
| <b>13</b>  |               |               |
| 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                                       | <u>9,000</u>  | <u>9,000</u>  |
|  | <u>27,161</u> | <u>24,532</u> |
| <b>Creditors: amounts falling due after more than one year</b> |               |               |
| <b>14</b>  |               |               |
| Deferred income  | 9,469         | 2,479         |
| Personal loans   | 16,150        | 20,350        |
| HSBC Bounce Back Loan  | <u>30,036</u> | <u>34,980</u> |
|  | <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.