

WYTHALL COMMUNITY ASSOCIATION

Charity No. 243332

REPORT AND FINANCIAL STATEMENTS

Year ended 31st December 2024

WYTHALL COMMUNITY ASSOCIATION

Charity Number: 243332

Reference and administrative information

General Committee:

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

Appointed Representatives

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

Appointed Representatives of Wythall Community Hall Trust

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

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

WYTHALL COMMUNITY ASSOCIATION

Premises

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

General Manager

Alan Griffin

Independent Examiner

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

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

The General Committee, who are the trustees of the charity, present their report and financial statements for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

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

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

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

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

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

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

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

WYTHALL COMMUNITY ASSOCIATION

STRUCTURE, GOVERNANCE AND MANAGEMENT continued

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

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

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

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

OBJECTIVES AND ACTIVITIES

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

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

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

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

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

The buildings include the following –

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

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

WYTHALL COMMUNITY ASSOCIATION

OBJECTIVES AND ACTIVITIES continued

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

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

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

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

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

ACHIEVEMENTS AND PERFORMANCE

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

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

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

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

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

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

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

WYTHALL COMMUNITY ASSOCIATION

ACHIEVEMENTS AND PERFORMANCE continued

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

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

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

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

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

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

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

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

WYTHALL COMMUNITY ASSOCIATION FINANCIAL REVIEW

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

Incoming Resources

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

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

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

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

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

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

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

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

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

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

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

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

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

Resources Expended

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

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

WYTHALL COMMUNITY ASSOCIATION

FINANCIAL REVIEW continued

Charitable activities comprise the vast majority of the expenses.

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

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

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

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

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

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

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

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

Reserves

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

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

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

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

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

PLANS FOR THE FUTURE

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

WYTHALL COMMUNITY ASSOCIATION

FINANCIAL REVIEW continued

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

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

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

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

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

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

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

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

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

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

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

S Baxter

Chair

WYTHALL COMMUNITY ASSOCIATION

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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

20 March 2025.

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

WYTHALL COMMUNITY ASSOCIATION

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

31st December 2023

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

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

WYTHALL COMMUNITY ASSOCIATION

Balance Sheet as at 31st December 2024

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

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

S Baxter
Chair

WYTHALL COMMUNITY ASSOCIATION

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

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

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

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

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

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

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

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

Going Concern

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

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

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

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

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

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts

1. Accounting Policies continued

(b) Funds structure

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

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

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

(c) Income recognition

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

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

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

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

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

Interest on funds held on deposit is included when received.

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

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

(d) Expenditure recognition

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

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

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

(e) Allocation of governance costs

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

The governance costs are analysed in note 8.

(f) Costs of raising funds

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

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts

1. Accounting Policies continued

(g) Charitable activities

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

(h) Tangible fixed assets and depreciation

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

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

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

(i) Stock

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

(j) Contingent liabilities

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

WYTHALL COMMUNITY ASSOCIATION

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

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

WYTHALL COMMUNITY ASSOCIATION

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

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

8 Governance costs

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

9 Trustees' remuneration

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

Mr A G Griffin is employed as General Manager

Mr R Burn is employed as a bar tender.

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

10 Staff costs

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

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

Charitable activities	<u>6.8</u>	<u>6.8</u>
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WYTHALL COMMUNITY ASSOCIATION

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

11 Tangible fixed assets

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

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

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

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

15 Gift Aid Scheme

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