

Charity Number - 510425

**ELMDON HEATH AND DISTRICT COMMUNITY ASSOCIATION**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**FOR THE YEAR FROM 1 JANUARY TO 31 DECEMBER 2023**

**ELMDON HEATH AND DISTRICT COMMUNITY ASSOCIATION**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Ian Herbert (Chairman) Neil Franklin (Treasurer)
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<b>Charity number</b>	510425
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<b>Independent examiner</b>	Khuram Javed FCA 36 Lichfield Street Walsall West Midlands WS1 1TJ
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<b>Principal address</b>	Cornyx Lane Solihull West Midlands B91 2RB
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**ELMDON HEATH AND DISTRICT COMMUNITY ASSOCIATION**

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**ELMDON HEATH AND DISTRICT COMMUNITY ASSOCIATION**

**CHARITY NUMBER 510425**

**TRUSTEE'S REPORT**

The trustees present their annual report and financial statements for the year ended 31st December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

**Objectives and Activities**

The main aim of the association is to manage the Elmdon Heath Community Centre in order to provide a venue that can be hired by local groups and organisations in the pursuit of leisure and related activities.

The charity is managed by a committee comprising the Trustees and other members. All committee members are volunteers. At the end of 2023, there was a total of six committee members including the two Trustees. Committee meetings are generally held four times a year. The AGM is normally held in May or June each

*Activities*

The Centre was hired by a variety of groups including:

- A retirement group that provides recreational activities, primarily short-mat bowling but also occasional dances.
- A local folk dancing club.
- Several ballroom dance schools that provide lessons, classes and social dances.
- A ceroc dance group.
- A karate school.
- A local ladies' fitness group.
- A Slimming organisation.

*Public benefit*

The trustees have paid due regard to the guidance issues by the Charity Commission in deciding what activities the association should undertake to further public benefit.

**Achievements and performance**

This year, the committee took the decision to open the centre to more ad hoc bookings, such as children's parties and cultural events. This has been quite successful.

**ELMDON HEATH AND DISTRICT COMMUNITY ASSOCIATION**

**CHARITY NUMBER 510425**

**TRUSTEE'S REPORT (continued)**

**Income and expenditure**

Our Statement of Accounts is appended to this report. Income for 2023 was near to pre-pandemic levels. Most groups have returned to full activity but one or two have had to cancel bookings due to lack of numbers. However, our income has been supplemented by the additional ad hoc bookings.

**Independent examiner's report**

- Day to day running costs, including:
  - o Cleaning
  - o Utility bills
  - o Music license
  - o Insurance
  - o Minor repairs
- Improvement Works, e.g.
  - o Building maintenance
  - o Major repairs
  - o Upgrading Community Centre facilities

Late in 2022 and early in 2023, we undertook some work to replace some large areas of loose render on the external walls of the building. The external walls were repainted with a low-maintenance silicone-based coating. The balance of this work, £2,140, was paid in 2023. In 2023, we also replaced three emergency exit doors which had started to rot. The cost of this work was £1,750.

Energy costs were significantly higher in 2023 as a result of the war in Ukraine.

*Reserves policy*

At the end of 2023, we held reserves of £48,853. Our reserves policy is to hold sufficient funds for planned and unplanned building repairs and maintenance. Additionally, we aim to hold funds to cover six months' operating cost of the centre.

Planned maintenance for 2024 includes work to treat woodworm in parts of the building and repairs to the car park and driveway. Costs for this work are estimated to be in the region £10,000 - £15,000.

**ELMDON HEATH AND DISTRICT COMMUNITY ASSOCIATION**

**CHARITY NUMBER 510425**

**TRUSTEE'S REPORT (continued)**

**Structure, governance and management**

The trustees who served during the year and up to the date of signature of the financial statements

Ian Herbert  
Neil Franklin

*Recruitment and appointment of trustees*

There were no trustees appointed or recruited during the year.

The trustees' report was approved by the board of trustees.

Elmdon Heath and District Community Association  
Cornyx Lane  
Solihull  
West Midlands  
B91 2SF

*I R Herbert*

**Ian Herbert  
Trustee**

**ELMDON HEATH AND DISTRICT COMMUNITY ASSOCIATION**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELMDON HEATH AND DISTRICT  
COMMUNITY ASSOCIATION**

I report to the trustees on my examination of the financial statements of Elmdon Heath and District Community Association (the association) for the year ended 31st December 2023.

**Responsibilities and basis of report**

As the trustees of the association you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods

- 1 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:  
accounting records were not kept in respect of the trust as required by section 130 of the 2011 Act;  
or
- 2 the financial statements do not accord with those records; or  
the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as
- 3 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 financial statements to be reached.

  
Khuram Javed FCA

Qualified member of ICAEW

DKR Audit Services Limited

36 Lichfield Street

Walsall

WS1 1TJ

Dated: 26/7/2024

**ELMDON HEATH AND DISTRICT COMMUNITY ASSOCIATION**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**FOR THE YEAR FROM 1 JANUARY TO 31 DECEMBER 2023**

	<u>Unrestricted Funds</u>		<u>Unrestricted Funds</u>	
	<u>2023</u>		<u>2022</u>	
	£	£	£	£
<b><u>RECEIPTS</u></b>				
Room Hire		25,076		22,587
Bank interest		743		16
<b>Total Receipts</b>		<u><u>25,819</u></u>		<u><u>22,603</u></u>
<b><u>PAYMENTS</u></b>				
Gas		3,947		584
Electricity		2,203		1,396
Rates		493		610
Water Rates		1,608		743
Rent		-		200
Buildings and Public Liability Insurance		2,289		2,215
Cleaning		4,387		4,616
General Purchases		796		1,875
Miscellaneous Expenses & Refuse		711		551
Licences		114		669
Accountancy fees		360		360
Administrative Costs		-		-
Repairs		5,437		27,023
<b>Total Payments</b>		<u><u>22,345</u></u>		<u><u>40,843</u></u>
<b>Surplus / (Deficit) for the Year</b>		3,474	-	18,239
Accumulated surplus brought forward		45,379		63,618
<b>ACCUMULATED SURPLUS C/FWD</b>		<u><u>48,853</u></u>		<u><u>45,379</u></u>



**ELMDON HEATH AND DISTRICT COMMUNITY ASSOCIATION**

**STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2023**

	<u>Notes</u>	<u>Unrestricted Funds</u>		<u>Unrestricted Funds</u>	
		<u>2023</u>		<u>2022</u>	
		£	£	£	£
<u>CASH FUNDS</u>					
Bank Current Account		20,436		17,705	
Bank Reserve Account		12,269		12,162	
Building Society Account		16,148		15,512	
		<u>48,853</u>		<u>45,379</u>	
<u>LIABILITIES</u>					
Creditors		-		-	
		<u>-</u>		<u>-</u>	
<u>NET ASSETS EQUAL TO ACCUMULATED SURPLUS</u>		<u>48,853</u>		<u>45,379</u>	

26 Jul 2024

The financial statements were approved by the trustees on :

*I R Herbert*

**Ian Herbert**  
**Trustee**

## **ELMDON HEATH AND DISTRICT COMMUNITY ASSOCIATION**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **1 Accounting policies**

##### **1.1 Basis of preparation**

The financial statements have been prepared on a receipts and payments basis, in accordance with the Charities Act (2011). The trustees confirm that there is no requirement by funders/donors or stated in the governing document, that accruals accounts should be prepared.

Income is recognised on a receipts basis and expenditure is recognised upon payment.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

##### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the association has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### **2 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### **3 Unrestricted funds**

The unrestricted funds of the association comprise the unexpended balances of room hire receipts which are not subject to specific conditions by donors and grantors as to how they may be used

	<b>At 1 January 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 December 2023 £</b>
General fund	45,379	25,819 -	22,345	48,853

  

<b>Previous Year</b>	<b>At 1 January 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 December 2022 £</b>
General fund	63,618	22,603 -	40,843	45,379

#### **4 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

#### **5 Related party transactions**

During the year, there were no related party transactions identified.