

Charity Number - 510425

**ELMDON HEATH AND DISTRICT COMMUNITY ASSOCIATION**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**FOR THE YEAR FROM 1 JANUARY TO 31 DECEMBER 2024**

**ELMDON HEATH AND DISTRICT COMMUNITY ASSOCIATION**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Neil Franklin (Chairman) Ian Herbert (Treasurer)
-----------------	---

<b>Charity number</b>	510425
-----------------------	--------

<b>Independent examiner</b>	Khuram Javed FCA 36 Lichfield Street Walsall West Midlands WS1 1TJ
-----------------------------	--

<b>Principal address</b>	Cornyx Lane Solihull West Midlands B91 2RB
--------------------------	---

**ELMDON HEATH AND DISTRICT COMMUNITY ASSOCIATION**

**CONTENTS**

	<b>Page</b>
<b>Trustees' report</b>	<b>1 - 3</b>
<b>Independent examiner's report</b>	<b>4</b>
<b>Statement of receipts and payments</b>	<b>5</b>
<b>Statement of assets and liabilities</b>	<b>6</b>
<b>Notes to the financial statements</b>	<b>7</b>

# **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 2024.

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 2024, 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 year.

#### *Activities*

The Centre was hired by a variety of groups including:

- A retirement group that provides recreational activities, primarily short-mat bowling but 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.
- An after-school drama group.

#### *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**

Ad hoc bookings, such as children's parties, continue to be successful.

#### **Defibrillator**

benefit of users and locally residents. We approached Solihull Round Table to see if they would be able to assist in funding the purchase of a defibrillator. We were successful in our application and Solihull Round Table provided a defibrillator and an external storage cabinet for us. In addition, they also arranged and paid for installation work. The charity Fast Aid carried out two training sessions for us in the use of the equipment. They were able to train over 40 people comprising Community Centre users and local residents.

We are very grateful to Solihull Round Table and Fast Aid for their assistance.

## **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 2024 was similar to that of 2023. Most of our groups have now returned to full activity. Our income has been supplemented by the additional ad hoc bookings.

In general, our expenditure falls into two main categories:

- 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

Most of our expenditure in 2024 was for day to day running costs. We did not carry out any major improvement work during 2024.

##### **Reserves policy**

At the end of 2024, we held reserves of £52,764. 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 2025 includes work to treat woodworm in parts of the building (deferred from 2024), fencing repairs and flat roof repairs. Costs for these works is estimated to be in the region £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

**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 2024

**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 beginning on or after 1 January 2015.

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 trust as required by section 130 of the 2011 Act; or
- 2** the financial statements do not accord with those records; or
- 3** 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 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**

**Dated:** 17.10.25

**Qualified member of ICAEW**

DKR Audit Services Limited

36 Lichfield Street

Walsall

WS1 1TJ

**ELMDON HEATH AND DISTRICT COMMUNITY ASSOCIATION**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**FOR THE YEAR FROM 1 JANUARY TO 31 DECEMBER 2024**

	<u>Unrestricted Funds</u>		<u>Unrestricted Funds</u>	
	<u>2024</u>		<u>2023</u>	
	£	£	£	£
<b><u>RECEIPTS</u></b>				
Room Hire		24,902		25,076
Bank interest		685		743
<b>Total Receipts</b>		<u>25,587</u>		<u>25,819</u>
<b><u>PAYMENTS</u></b>				
Gas		2,120		3,947
Electricity		3,420		2,203
Rates		420		493
Water Rates		930		1,608
Donations		250		-
Buildings and Public Liability Insurance		2,165		2,289
Cleaning		5,611		4,387
General Purchases		279		796
Miscellaneous Expenses & Refuse		799		711
Licences		114		114
Accountancy fees		1,272		360
Administrative Costs		-		-
Repairs		4,295		5,437
<b>Total Payments</b>		<u>21,675</u>		<u>22,345</u>
<b>Surplus / (Deficit) for the Year</b>		3,911		3,474
Accumulated surplus brought forward		48,853		45,379
<b>ACCUMULATED SURPLUS C/FWD</b>		<u>52,764</u>		<u>48,853</u>



## STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2024

**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 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General fund	48,853	25,587 -	21,675	52,764
<hr/>				
	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2023</b>
<b>Previous Year</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General fund	45,379	25,819 -	22,345	48,853

#### **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.