

**Kingswinford Community Association**

**Income & Expenditure Account**

**Year Ended 31st December 2024**

**Charity Number 522686**

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

I report on the accounts for the year ended 31<sup>st</sup> December 2024 set out on the following pages.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required and I am qualified to undertake the examination by being a qualified member of ICAEW.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

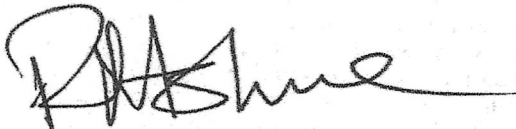
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Richard Ashmore  
ICAEW  
Altus Business Consulting  
Chartered Accountants  
88-89 High Street  
Wordsley  
Stourbridge  
West Midlands  
DY8 5SB

3<sup>rd</sup> February 2025

**Kingswinford Community Association  
Year Ended 31st December 2024**

**Charity Number 522686  
Income and Expenditure Account**

	<b>2024</b>	<b>2023</b>
<b>Income</b>	<b>Unrestricted</b>	<b>Unrestricted</b>
Group lettings	35,871.25	27,904.00
Occasional lettings	1,450.00	2,344.50
Interest received	1,211.19	855.29
Other		85.42
Donations	86.00	3,000.00
	<u>38,618.44</u>	<u>34,189.21</u>
 <b>Expenditure</b>		
Wages (including NI)	18,683.13	24,013.09
Travel Expenses	3,110.40	-
Cleaning materials	542.74	585.02
Heating	5,083.28	2,421.97
Electricity	2,613.02	2,604.35
Waste collection	477.32	376.82
Water rates	804.45	562.04
Postage & stationery	16.62	86.03
IT expenses	245.71	416.85
Telephone	492.00	492.00
Repairs & servicing	3,934.09	84.73
Security		353.63
Insurance	519.76	461.95
Licenses	674.30	674.30
Accountancy fees & payroll support	324.00	216.00
Other expenses	87.76	95.00
Bank charges	25.00	76.40
Catering costs		6.39
Adjustments - Petty cash stolen		100.00
Premises expenses	362.88	29.99
Supplies		29.45
	<u>37,996.46</u>	<u>33,686.01</u>
 <b>Excess Of Income Over Expenditure</b>	 621.98	 503.20
	<u><u>621.98</u></u>	<u><u>503.20</u></u>

**Kingswinford Community Association  
Year Ended 31st December 2024**

**Charity Number 522686  
Reserves**

<b>Current and Deposit Accounts</b>	<b>Unrestricted</b>
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**Balances Brought Forward as at 1st January 2024**

Petty cash	25.56
Current account	5,345.23
Deposit account	8,156.17
Money marketing account	23,672.29
Lloyds Current Account	1,542.00
	<u>38,741.25</u>
Plus trade debtors	804.35
Less trade creditors	

39,545.60

Excess Of Income Over Expenditure	621.98
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40,167.58

**Bank Balances Carried Forward as at 31st December 2024**


Petty cash	498.59
Current account	7,104.72
Deposit account	7,037.93
Money market accounts	24,629.28
	<u>39,270.52</u>

Plus trade debtors	1,082.10
Less trade creditors	185.04

40,167.58

Signed on behalf of the Trustees

Date

  
11-02-2025