

PELSALL COMMUNITY ASSOCIATION

England & Wales · Charity number 522760

Details

Status Registered

Legal form Other

Registered 1967-07-12

Register [View on the Charity Commission register](#)

Contact

Address Community Centre
Station Road
Pelsall
Walsall
WS3 4BQ

Phone 01922682156

Email pelsallca@gmail.com

Website www.pelsallcommunitycentre.co.uk

Activities

Objects: PROMOTE THE BENEFIT OF THE INHABITANTS OF THE "AREA OF BENEFIT" WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, 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. TO ESTABLISH, OR SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE THE SAME. PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED.

Activities: To provide and maintain a community building for the local community for leisure and recreation purposes

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Disability, Religious Activities, Arts/culture/heritage/science, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** PELSALL WARD OF THE METROPOLITAN BOROUGH OF WALSALL AND THE NEIGHBOURHOOD DEFINED BY CORONATION ROAD, MOB LANE, GREEN LANE AND MILL ROAD
- Walsall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£171,184	£155,129	-	-
2024-06-30	£146,630	£151,768	-	-
2023-06-30	£123,274	£139,517	-	-
2022-06-30	£104,645	£88,769	-	-
2021-06-30	£72,818	£84,435	-	-
2020-06-30	£102,661	£56,871	-	-

Trustees

Name	Role	Appointed
Keir Pedley	Chair	2019-11-25
Kim Hinsley		2023-09-14
Mark Statham		2026-04-27
Sally Orritt		2023-07-07
Steve Langford		2023-03-16
Susan Hill		2023-03-16
Susan Langford		2023-03-16
Vivien Gwilliam		2024-04-25

PELSALL COMMUNITY ASSOCIATION

England & Wales - Charity number 522760

Accounts

Charity registration number 522760 (England and Wales)

PELSALL COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

PELSALL COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr K Pedley
Mr S Langford
Mrs S Hill
Mrs S Langford
Mr T Breeze
Mrs E Roberts
Mrs M Roberts
Mr A Roberts
Mrs M Harvey
Mrs W Smith
Mrs V Gwilliam
Mrs K Hinsley
Ms S Orritt

Charity number (England and Wales)

522760

Independent examiner

Edwards
34 High Street
Aldridge
Walsall
West Midlands
WS9 8LZ

PELSALL COMMUNITY ASSOCIATION

CONTENTS

	Page
Trustees Report	1 - 3
Independent examiner's report	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8 - 15

PELSALL COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their annual report and financial statements for the year ended 30 June 2025.

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 the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the the Charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

To provide and maintain a community building for the local community for leisure and recreation purposes.

Financial review

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity was registered with the charity commission on the 12th July 1967. It is governed by a constitution originally adopted on the 5th October 1962 - and amended over the years, with the current version established on the 20th Jan 2025

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

Mr K Pedley
Mr S Langford
Mrs S Hill
Mrs S Langford
Mr T Breeze
Mrs E Roberts
Mrs M Roberts
Mr A Roberts
Mrs M Harvey
Mrs W Smith
Mrs V Gwilliam
Mrs K Hinsley
Ms S Orritt

Trustees Annual Report and financial statements for the year ended 30 June 2025.

Objectives and activities

The Association's objects are the provision of a safe space for the local and wider community to participate in social and recreational activities.

PELSALL COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

We pride ourselves on being a place where people of all ages in the community can attend classes and events, or even host their own celebrations. From karate to art, dancing to knitting and singing to keep fit, we have something for everyone. Alongside this we regularly host live events and shows as well as community meet ups for all ages.

The following strategies enable the Association to achieve its objectives, as follows:

- Responding to the needs of the local community by regularly advertising the provision available. Service users are invited to give feedback, suggest improvements or propose new activities.
- Increased self-sufficiency through an effective affordable charging policy for self-funded activities.
- Seeking external funding opportunities to enhance the existing provision. Regular liaison with Walsall Council's Community Development Team ensures that funding opportunities are identified and acted upon.

The Trustees pay due regard to guidance issued by the Charity Commission in deciding what activities the Association should undertake

Volunteers

The Association has a growing number of volunteers who support community activities run by the Association. Volunteers' roles have included help with meet and greet, stewarding at shows, preparing and serving refreshments, delivering programme leaflets, gardening and providing support with repairs and removal of aged equipment.

The Trustees are all volunteers drawn from the local community and the support received by all our volunteers is priceless and we are so very grateful for their involvement.

Achievements and Performance

In 1946 the Pelsall Community Association was formed and the Pelsall Community Centre was officially opened on 4th September 1965 by Sir Alfred Owen, CBE. The original grounds for the centre were part of the Oaklands House Estate on Station Road, previously owned by the Binns Family as well as Thomas Starkey. In 1974 the building was extended when the Oaklands Lounge & Bar were added.

The Association continues to develop a choice of well attended classes for adults and children, that cater for local people seeking recreational leisure opportunities and learning. Activities focusing on health and well-being and reducing isolation are really important and our involvement with the Friendship Café is one of the ways this is addressed

PELSALL COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

Principal Funding Sources

The Association is now in a much stronger position to move forward with its provision for the local community and saw an increase in weekly lettings for its core groups (including classes for babies and their mums, keep fit and dance classes to mention but a few), grants and funding by Walsall Council, Box Office receipts for the fabulous live shows, the Inspire Foundation for its provision of childcare for parents during the school holidays, craft fayres which have proved a great success and are well attended by both stall holders and community members.

The Association continues to work closely with other organisations providing external funding support and actively aims to seek new partnerships in line with the needs of the local community.

Whilst funding continues to be a concern, the Trustees are committed to providing activities and services at a reasonable cost to customers and realise new strategies must be adopted to address any shortfall in the budget.

The Association continues to undertake a planned maintenance programme to facilitate the annual repairs and decoration needed to keep the centre fresh and well presented. The year has seen the Association install a new catering kitchen and air conditioning which have put the Centre in a good place for the future. Our spending on repairs and other maintenance this year continues to impact on our funds but the Trustees have worked hard on the implementation of new procedures and closely watched the forecast budgets to ensure that all future responsibilities of the Centre can be met.

The Trustees look forward to the next twelve months and where the future will take us.

The trustees' report was approved by the Board of Trustees.



Mr K Pedley
Trustee

27 April 2026

PELSALL COMMUNITY ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2025

The trustees are responsible for preparing the Trustees' Report and the 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the the Charity and of the incoming resources and application of resources of the the Charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

PELSALL COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PELSALL COMMUNITY ASSOCIATION

I report to the trustees on my examination of the financial statements of Pelsall Community Association (the Charity) for the year ended 30 June 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 the Charity as required by section 130 of the Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.



Edwards

34 High Street
Aldridge
Walsall
West Midlands
WS9 8LZ
27 April 2026

PELSALL COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 JUNE 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	68,624	32,230	100,854	35,612	50,092	85,704
Other trading activities	4	101,013	-	101,013	109,953	-	109,953
Investments	5	1,547	-	1,547	1,065	-	1,065
Total income		<u>171,184</u>	<u>32,230</u>	<u>203,414</u>	<u>146,630</u>	<u>50,092</u>	<u>196,722</u>
Expenditure on:							
Raising funds	6	12,942	-	12,942	13,683	-	13,683
Charitable activities	7	142,187	25,418	167,605	138,085	29,604	167,689
Total expenditure		<u>155,129</u>	<u>25,418</u>	<u>180,547</u>	<u>151,768</u>	<u>29,604</u>	<u>181,372</u>
Net income/(expenditure)		16,055	6,812	22,867	(5,138)	20,488	15,350
Transfers between funds		(224)	224	-	486	(486)	-
Net movement in funds	8	15,831	7,036	22,867	(4,652)	20,002	15,350
Reconciliation of funds:							
Fund balances at 1 July 2024		49,290	80,341	129,631	53,942	60,339	114,281
Fund balances at 30 June 2025		<u>65,121</u>	<u>87,377</u>	<u>152,498</u>	<u>49,290</u>	<u>80,341</u>	<u>129,631</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

PELSALL COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Property, plant and equipment	12		50,191		50,265
Current assets					
Cash at bank and in hand		108,364		87,476	
Current liabilities	13	<u>(6,057)</u>		<u>(8,110)</u>	
Net current assets			<u>102,307</u>		<u>79,366</u>
Total assets less current liabilities			<u>152,498</u>		<u>129,631</u>
The funds of the the Charity					
Restricted income funds	14		87,377		80,341
Unrestricted funds	15		<u>65,121</u>		<u>49,290</u>
			<u>152,498</u>		<u>129,631</u>

The financial statements were approved by the trustees on 27 April 2026



Mr K Pedley
Trustee

PELSALL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

Charity information

Pelsall Community Association is a charity registered with Charity Commission. The registered office is the Community Centre, Station Road, Pelsall, Walsall, WS3 4BQ.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The the Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the the Charity 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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the the Charity.

1.4 Income

Income is recognised when the the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

PELSALL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not Depreciated
Fixtures and fittings	15% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of non-current assets

At each reporting end date, the the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

PELSALL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the the Charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants	68,624	32,230	100,854	35,612	50,092	85,704

PELSALL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

4 Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Non-charitable trading activities	42,663	-	42,663	39,277	-	39,277
Fundraising events	11,125	-	11,125	12,713	-	12,713
Letting and licensing arrangements	47,225	-	47,225	57,963	-	57,963
Other trading activities	101,013	-	101,013	109,953	-	109,953

3 Non-Charitable Activities breakdown

	Income 2025 £	Expenses 2025 £	Net Income 2025 £	Income 2024 £	Expenses 2024 £	Net Income 2024 £
Modern Dance	-	-	-	-	-	-
Craft Fayre	6,985	(1,291)	5,694	6,987	(436)	6,551
Sunday Dance	-	-	-	-	-	-
Social events and shows	35,678	(19,201)	16,477	32,290	(19,122)	13,168
	42,663	(20,492)	22,171	39,277	(19,558)	19,719

PELSALL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,547	1,065

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading costs		
Other trading activities	12,942	13,683

7 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Staff costs	48,431	41,424
Depreciation and impairment	74	74
Repairs and Maintenance	58,006	71,709
Rates and Insurance	10,138	6,959
Light, Heat & Water	15,111	9,663
Postage, Stationery and Advertising	3,055	4,562
Cleaning	4,481	6,017
Telephone	109	1,213
Sundries	2,768	1,035
Accountancy costs	2,888	2,009
Bank and credit charges	1,451	1,217
Licenses	1,892	2,685
Performances and Shows	19,201	19,122
	<u>167,605</u>	<u>167,689</u>
Analysis by fund		
Unrestricted funds	142,187	138,085
Restricted funds	25,418	29,604
	<u>167,605</u>	<u>167,689</u>

PELSALL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

8 Net movement in funds	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned property, plant and equipment	74	74
	<u>74</u>	<u>74</u>

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	3	2
	<u>3</u>	<u>2</u>
Employment costs	2025	2024
	£	£
Wages and salaries	48,431	41,424
	<u>48,431</u>	<u>41,424</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

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

PELSALL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

12 Property, plant and equipment

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 July 2024	49,847	492	50,339
At 30 June 2025	49,847	492	50,339
Depreciation and impairment			
At 1 July 2024	-	74	74
Depreciation charged in the year	-	74	74
At 30 June 2025	-	148	148
Carrying amount			
At 30 June 2025	49,847	344	50,191
At 30 June 2024	49,847	418	50,265

13 Current liabilities

	2025	2024
	£	£
Other taxation and social security	2,733	1,846
Accruals and deferred income	3,324	6,264
	6,057	8,110

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2024	Incoming resources	Resources expended	Transfers	At 30 June 2025
	£	£	£	£	£
	80,341	32,230	(25,418)	224	87,377
Previous year:	At 1 July 2023	Incoming resources	Resources expended	Transfers	At 30 June 2024
	£	£	£	£	£
	60,339	50,092	(29,604)	(486)	80,341

PELSALL COMMUNITY ASSOCIATION

England & Wales - Charity number 522760

Accounts

Charity registration number 522760 (England and Wales)

**PELSALL COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

PELSALL COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr K Pedley
Mr S Langford
Mrs S Hill
Mrs S Langford
Mr T Breeze
Mrs E Roberts
Mrs M Roberts
Mr A Roberts
Mrs M Harvey
Mrs W Smith
Mrs V Gwilliam
Mrs K Hinsley

(Appointed 25 February 2024)

(Appointed 14 September
2023)

~~Ms S W Orriss~~
S Orritt

~~(Appointed 7 July 2023)~~ £0.
(Appointed 7 July 2023)

Charity number (England and Wales)

522760

Independent examiner

Edwards
34 High Street
Aldridge
Walsall
West Midlands
WS9 8LZ

PELSALL COMMUNITY ASSOCIATION

CONTENTS

	Page
Trustees Report	1 - 3
Independent examiner's report	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8 - 16

PELSALL COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2024

The trustees present their annual report and financial statements for the year ended 30 June 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 the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

To provide and maintain a community building for the local community for leisure and recreation purposes.

Financial review

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity was registered with the Charity Commission on the 12th July 1967. It is governed by a constitution originally adopted on the 5th October 1962 - and amended over the years, with the current version established on the 20th Jan 2025

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

Mr K Pedley

Mr S Langford

Mrs S Hill

Mrs S Langford

Mr T Breeze

Mrs E Roberts

Mrs M Roberts

Mr A Roberts

Mrs M Harvey

Mrs W Smith

Mrs V Gwilliam

(Appointed 25 February 2024)

Mrs K Hinsley

(Appointed 14 September 2023)

~~Ms S W Orriss~~

~~(Appointed 7 July 2023)~~ *SO*

S Orritt

(Appointed 7 July 2023)

Trustees Annual Report and financial statements for the year ended 30 June 2025.

Objectives and activities

The Association's objects are the provision of a safe space for the local and wider community to participate in social and recreational activities.

PELSALL COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

We pride ourselves on being a place where people of all ages in the community can attend classes and events, or even host their own celebrations. From karate to art, dancing to knitting and singing to keep fit, we have something for everyone. Alongside this we regularly host live events and shows as well as community meet ups for all ages.

The following strategies enable the Association to achieve its objectives, as follows:

- Responding to the needs of the local community by regularly advertising the provision available. Service users are invited to give feedback, suggest improvements or propose new activities.
- Increased self-sufficiency through an effective affordable charging policy for self-funded activities.
- Seeking external funding opportunities to enhance the existing provision. Regular liaison with Walsall Council's Community Development Team ensures that funding opportunities are identified and acted upon.

The Trustees pay due regard to guidance issued by the Charity Commission in deciding what activities the Association should undertake

Volunteers

The Association has a growing number of volunteers who support community activities run by the Association. Volunteers' roles have included help with meet and greet, stewarding at shows, preparing and serving refreshments, delivering programme leaflets, gardening and providing support with repairs and removal of aged equipment.

The Trustees are all volunteers drawn from the local community and the support received by all our volunteers is priceless and we are so very grateful for their involvement.

Achievements and Performance

In 1946 the Pelsall Community Association was formed and the Pelsall Community Centre was officially opened on 4th September 1965 by Sir Alfred Owen, CBE. The original grounds for the centre were part of the Oaklands House Estate on Station Road, previously owned by the Binns Family as well as Thomas Starkey. In 1974 the building was extended when the Oaklands Lounge & Bar were added.

The Association continues to develop a choice of well attended classes for adults and children, that cater for local people seeking recreational leisure opportunities and learning. Activities focusing on health and well-being and reducing isolation are really important and our involvement with the Friendship Café is one of the ways this is addressed

PELSALL COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

Principal Funding Sources

The Association is now in a much stronger position to move forward with its provision for the local community and saw an increase in weekly lettings for its core groups (including classes for babies and their mums, keep fit and dance classes to mention but a few), grants and funding by Walsall Council, Box Office receipts for the fabulous live shows, the Inspire Foundation for its provision of childcare for parents during the school holidays, craft fayres which have proved a great success and are well attended by both stall holders and community members.

The Association continues to work closely with other organisations providing external funding support and actively aims to seek new partnerships in line with the needs of the local community.

Whilst funding continues to be a concern, the Trustees are committed to providing activities and services at a reasonable cost to customers and realise new strategies must be adopted to address any shortfall in the budget.

The Association continues to undertake a planned maintenance programme to facilitate the annual repairs and decoration needed to keep the centre fresh and well presented. The year has seen the Association install a new catering kitchen and air conditioning which have put the Centre in a good place for the future. Our spending on repairs and other maintenance this year continues to impact on our funds but the Trustees have worked hard on the implementation of new procedures and closely watched the forecast budgets to ensure that all future responsibilities of the Centre can be met.

The Trustees look forward to the next twelve months and where the future will take us.

The trustees' report was approved by the Trustees.



Mr K Pedley
Trustee

7 April 2025

PELSALL COMMUNITY ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2024

The trustees are responsible for preparing the Trustees' Report and the 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the the Charity and of the incoming resources and application of resources of the the Charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the the Charity and enable it to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. It is also responsible for safeguarding the assets of the the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

PELSALL COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PELSALL COMMUNITY ASSOCIATION

I report to the trustees on my examination of the financial statements of Pelsall Community Association (the Charity) for the year ended 30 June 2024.

Responsibilities and basis of report

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

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

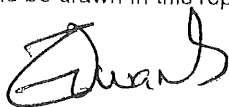
Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charity as required by section 130 of the Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.



Edwards
34 High Street
Aldridge
Walsall
West Midlands
WS9 8LZ
7 April 2025

PELSALL COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	35,612	50,092	85,704	33,048	-	33,048
Other trading activities	4	109,953	-	109,953	90,171	-	90,171
Investments	5	1,065	-	1,065	55	-	55
Total income		<u>146,630</u>	<u>50,092</u>	<u>196,722</u>	<u>123,274</u>	<u>-</u>	<u>123,274</u>
Expenditure on:							
Raising funds	6	13,683	-	13,683	7,475	-	7,475
Charitable activities	7	138,085	29,604	167,689	132,042	-	132,042
Total expenditure		<u>151,768</u>	<u>29,604</u>	<u>181,372</u>	<u>139,517</u>	<u>-</u>	<u>139,517</u>
Net income/(expenditure)		<u>(5,138)</u>	<u>20,488</u>	<u>15,350</u>	<u>(16,243)</u>	<u>-</u>	<u>(16,243)</u>
Transfers between funds		486	(486)	-	87	(87)	-
Net movement in funds	8	<u>(4,652)</u>	<u>20,002</u>	<u>15,350</u>	<u>(16,156)</u>	<u>(87)</u>	<u>(16,243)</u>
Reconciliation of funds:							
Fund balances at 1 July 2023		53,942	60,339	114,281	70,098	60,426	130,524
Fund balances at 30 June 2024		<u>49,290</u>	<u>80,341</u>	<u>129,631</u>	<u>53,942</u>	<u>60,339</u>	<u>114,281</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

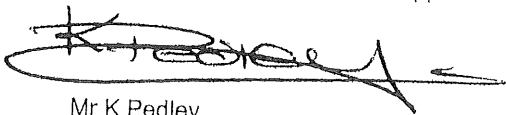
PELSALL COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Property, plant and equipment	12		50,265		50,339
Current assets					
Inventories	13	-		40	
Cash at bank and in hand		87,476		73,199	
Current liabilities	14	87,476		73,239	
		(8,110)		(9,297)	
Net current assets			79,366		63,942
Total assets less current liabilities			129,631		114,281
The funds of the the Charity					
Restricted income funds	15		80,341		60,339
Unrestricted funds	16		49,290		53,942
			129,631		114,281

The financial statements were approved by the trustees on 7 April 2025



Mr K Pedley
Trustee

PELSALL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

Charity information

Pelsall Community Association is a charity registered with Charity Commission. The registered office is the Community Centre, Station Road, Pelsall, Walsall, WS3 4BQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The the Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity 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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

PELSALL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not Depreciated
Fixtures and fittings	15% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of non-current assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

PELSALL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

(Continued)

1 Accounting policies

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are de-recognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Grants	35,612	50,092	85,704	33,048	-	33,048

PELSALL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

5 Income from investments

Unrestricted funds	Unrestricted funds
2024	2023
£	£

Interest receivable	1,065	55
---------------------	-------	----

6 Expenditure on raising funds

Unrestricted funds	Unrestricted funds
2024	2023
£	£

Trading costs	13,683	7,475
Other trading activities		

7 Expenditure on charitable activities

2024	2023
£	£

Direct costs	41,424	44,465
Staff costs	74	87
Depreciation and impairment	71,709	63,030
Repairs and Maintenance	6,959	4,587
Rates and Insurance	9,663	6,481
Light, Heat & Water	4,562	3,073
Postage, Stationery and Advertising	-	2,156
Equipment Rental	6,017	3,044
Cleaning	1,213	1,205
Telephone	1,035	584
Sundries	2,009	1,020
Accountancy costs	1,217	1,354
Bank and credit charges	2,685	956
Licenses	19,122	-
Performances and Shows		
	<u>167,689</u>	<u>132,042</u>
Analysis by fund		
Unrestricted funds	138,085	132,042
Restricted funds	29,604	-
	<u>167,689</u>	<u>132,042</u>

PELSALL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

8	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	-	-
	Depreciation of owned property, plant and equipment	74	87
		<u>74</u>	<u>87</u>

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
2	2
<u>2</u>	<u>2</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	41,424	44,465
	<u>41,424</u>	<u>44,465</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

11 Taxation

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

PELSALL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

12	Property, plant and equipment	Freehold land and buildings £	Fixtures and fittings £	Total £
	Cost			
	At 1 July 2023	49,847	492	50,339
	At 30 June 2024	49,847	492	50,339
	Depreciation and impairment			
	Depreciation charged in the year	-	74	74
	At 30 June 2024	-	74	74
	Carrying amount			
	At 30 June 2024	49,847	418	50,265
	At 30 June 2023	49,847	492	50,339

13	Inventories	2024 £	2023 £
	Raw materials and consumables	-	40

14	Current liabilities	2024 £	2023 £
	Other taxation and social security	1,846	1,000
	Accruals and deferred income	6,264	8,297
		8,110	9,297

15 Restricted funds

The restricted funds of the Charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

At 1 July 2023 £	Incoming resources £	Resources expended £	Transfers £	At 30 June 2024 £
60,339	50,092	(29,604)	(486)	80,341

PELSALL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

15 Restricted funds

(Continued)

Previous year:	At 1 July 2022	Incoming resources	Resources expended	Transfers	At 30 June 2023
	£	£	£	£	£
	60,426	-	-	(87)	60,339
	<u>60,426</u>	<u>-</u>	<u>-</u>	<u>(87)</u>	<u>60,339</u>

16 Unrestricted funds

The unrestricted funds of the Charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2023	Incoming resources	Resources expended	Transfers	At 30 June 2024
	£	£	£	£	£
General funds	53,942	146,630	(151,768)	486	49,290
	<u>53,942</u>	<u>146,630</u>	<u>(151,768)</u>	<u>486</u>	<u>49,290</u>

Previous year:	At 1 July 2022	Incoming resources	Resources expended	Transfers	At 30 June 2023
	£	£	£	£	£
General funds	70,098	123,274	(139,517)	87	53,942
	<u>70,098</u>	<u>123,274</u>	<u>(139,517)</u>	<u>87</u>	<u>53,942</u>

17 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 30 June 2024:			
Property, plant and equipment	418	49,847	50,265
Current assets/(liabilities)	48,872	30,494	79,366
	<u>49,290</u>	<u>80,341</u>	<u>129,631</u>

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 30 June 2023:			
Property, plant and equipment	492	49,847	50,339
Current assets/(liabilities)	53,450	10,492	63,942
	<u>53,942</u>	<u>60,339</u>	<u>114,281</u>

PELSALL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

PELSALL COMMUNITY ASSOCIATION

England & Wales - Charity number 522760

Accounts

Charity registered no. 522760

Pelsall Community Association

Accounts
For the year ended
30 June 2023

Paul Anthony Wilcox Accountants Limited

Chair's Annual Report and financial statements for the year ended 30 June 2023.

Objectives and activities

The association's objects are the provision of a safe space for the local and wider community to participate in social and recreational activities.

We pride ourselves on being a place where people of all ages in the community can attend classes and events, or even host their own celebrations. From karate to art, dancing to knitting and singing to keep fit, we have something for everyone. Alongside this we regularly host live events and shows as well as community meet ups for all ages.

The following strategies enable the Association to achieve its objectives, as follows:

- Responding to the needs of the local community by regularly advertising the provision available. Service users are invited to give feedback, suggest improvements or propose new activities.
- Increased self-sufficiency through an effective affordable charging policy for self-funded activities.
- Seeking external funding opportunities to enhance the existing provision. Regular liaison with Walsall Council's Community Development Team ensures that funding opportunities are identified and acted upon.

The Trustees pay due regard to guidance issued by the Charity Commission in deciding what activities the Association should undertake.

Volunteers

The Association has a growing number of volunteers who support community activities run by the Association. Volunteers' roles have included help with meet and greet, stewarding at shows, preparing and serving refreshments, delivering programme leaflets, gardening and providing support with repairs and removal of aged equipment.

The Trustees are all volunteers drawn from the local community and the support received by all our volunteers is priceless and we are so very grateful for their involvement.

Achievements and performance

In 1946 the Pelsall Community Association was formed and the Pelsall Community Centre was officially opened on 4th September 1965 by Sir Alfred Owen, CBE. The original grounds for the centre were part of the Oaklands House Estate on Station Road, previously owned by the Binns Family as well as Thomas Starkey. In 1974 the building was extended when the Oaklands Lounge & Bar were added.

The Association continues to develop a choice of well attended classes for adults and children, that cater for local people seeking recreational leisure opportunities and learning. Activities focusing on health and well-being and reducing isolation are really important and our involvement with the Friendship Café is one of the ways this is addressed.

Principal Funding Sources

The Association is now in a much stronger position to move forward with its provision for the local community and saw an increase in weekly lettings for its core groups (including classes for babies and their mums, keep fit and dance classes to mention but a few), grants and funding by Walsall Council, Box Office receipts for the fabulous live shows, the Inspire Foundation for its provision of childcare for parents during the school holidays, craft fayres which have proved a great success and are well attended by both stall holders and community members.

The Association continues to work closely with other organisations providing external funding support and actively aims to seek new partnerships in line with the needs of the local community.

Whilst funding continues to be a concern, the Trustees are committed to providing activities and services at a reasonable cost to customers and realise new strategies must be adopted to address any shortfall in the budget.

The Association continues to undertake planned maintenance programme to facilitate the annual repairs and decoration needed to keep the centre fresh and well presented. Previous years saw the Association

installing a new outside garden area and upgrading the staging, lights and music equipment which have put the Centre in a good place for the future. Our spending on repairs and other maintenance this year has impacted on our funds but the Trustees have worked hard on the implementation of new procedures and closely watched the forecast budgets to ensure that all future responsibilities of the centre can be met.

The Trustees look forward to the next twelve months and where the future will take us.

The Trustees' report was approved by the Board of Trustees.



Keir Pedley
Chair, Pelsall Community Association
25 April 2024

Pelsall Community Association

Report of the accountants to the members of Pelsall Community Association

Registered Charity Number : 522760

We have prepared the financial statements on pages 2 to 6 which have been prepared in accordance with the Financial Reporting Standards for Smaller Entities, under historical cost convention and the accounting policies set out on page 6.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the financial statements; you consider that the audit requirement of S43(2) of the Charities Act 1993 does not apply. It is my responsibility to state, on the basis of procedures specified in the general directions given by the Charity Commissioners under S43(7)b of the Act, whether particular matters have come to my attention.

Basis of report

My examination was carried out in accordance with the general directions given by the Charity Commissioners. 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 by an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiners statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- 1) to keep accounting records in accordance with S41 of the Act, and
 - 2) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act;
- have not been met.

In my opinion the financial statements give a true and fair view of the state of the associations affairs at 30th June 2023 and of its deficit for the year then ended.



Paul Anthony Wilcox Accountants Limited
Chartered Certified Accountants
The Barn Common Farm
Luton Road
Chalton
LU4 9UH

17th April 2024

Pelsall Community Association

Accounting Statement for the year ended 30th June 2023

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Last year £
INCOMING RESOURCES				
Income from donors	-	-	-	-
Investment income	55	-	-	4
Charitable trading income	53,306	-	-	52,581
Non charitable trading income	31,163	-	-	30,250
Other income	38,750	-	-	21,810
TOTAL INCOME	123,274	-	-	104,645
EXPENDITURE				
Direct expenditure	7,475	-	-	9,253
Fund raising and publicity	-	-	-	-
Management and administration	69,012	-	-	49,939
Repairs and maintenance	63,030	-	-	29,577
	139,517	-	-	88,769
TRANSFER BETWEEN FUNDS	87	-	87	-
NET OUTGOING RESOURCES	-	16,156	-	15,876
REALISED GAINS ON INVESTMENT ASSETS	-	-	-	-
UNREALISED GAINS ON INVESTMENT ASSETS	-	-	-	-
UNREALISED GAINS ON TANGIBLE ASSETS	-	-	-	-
NET MOVEMENT IN FUNDS	-	16,156	-	15,876
FUNDS BALANCE:				
BROUGHT FORWARD	70,098	60,426	-	114,648
CARRIED FORWARD	53,942	60,339	-	130,524

Pelsall Community Association

Balance sheet at 30th June 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets (restricted fund)	1		50,339		50,426
Current assets					
Stock		40		40	
Cash at bank		40,133		58,921	
National savings account		23,066		23,045	
Other debtors and prepayments		-		6,000	
Building maintenance fund (restricted fund)	2	10,000		10,000	
		<u>73,239</u>		<u>98,006</u>	
Current liabilities					
Accruals		<u>9,297</u>		<u>17,908</u>	
		<u>9,297</u>		<u>17,908</u>	
Net current assets			63,942		80,098
Total assets less current liabilities			<u>114,281</u>		<u>130,524</u>
Capital and reserves					
Unrestricted funds	3		53,942		70,098
Restricted funds	4		60,339		60,426
			<u>114,281</u>		<u>130,524</u>

The financial statements were approved by the board on 17th April 2024 and signed on its behalf:


Keir Pedley
Chairman

The notes on pages 5 to 6 form part of these financial statements

Pelsall Community Association

Income and expenditure account for the year ended 30th June 2023

	Notes	2023		2022	
		£	£	£	£
Other activities					
Income	6	31,163		30,250	
Expenditure	6	<u>7,475</u>		<u>9,253</u>	
			23,688		20,997
			<u>23,688</u>		<u>20,997</u>
Other income					
National savings and bank interest		55		4	
Hall hire		47,306		45,618	
Bar hire		6,000		6,963	
Council grants		28,000		5,125	
Fundraising and donations		5,702		6,200	
Other grants (surplus)	7	<u>5,048</u>		<u>10,485</u>	
			92,111		74,395
			<u>115,799</u>		<u>95,392</u>
Expenditure (see below)			132,042		79,516
Net (deficit)/surplus	3		<u>- 16,243</u>		<u>15,876</u>
Expenditure					
Wages and national insurance			44,465		27,018
Job retention schemes			-		2,985
Rates and insurance			4,587		3,564
Rent			-		-
Light heat and water			6,481		9,266
Postage stationery and advertising			3,073		3,117
Equipment rental			2,156		1,452
Cleaning			3,044		3,011
Telephone			1,205		1,179
Sundries			584		846
Accountancy			1,020		960
Bank and card charges			1,354		1,607
Licences			956		802
Depreciation			<u>87</u>		<u>102</u>
			69,012		49,939
Allocated to buildings maintenance fund	2		63,030		29,577
			<u>132,042</u>		<u>79,516</u>

The notes on pages 5 to 6 form part of these financial statements

Pelsall Community Association

Income and expenditure account for the year ended 30th June 2023

1. Tangible fixed assets	Fixtures fittings & equipment £	Premises £	Total £
Cost			
Brought forward	-	49,847	49,847
Written down value at 1st July 2022	579	-	579
Additions	-	-	-
	<u>579</u>	<u>49,847</u>	<u>50,426</u>
Depreciation			
Charge for the year	87	-	87
	<u>87</u>	<u>-</u>	<u>87</u>
Net book value			
At 30th June 2023	<u>492</u>	<u>49,847</u>	<u>50,339</u>
At 30th June 2022	<u>579</u>	<u>49,847</u>	<u>50,426</u>
		2023	2022
		£	£
2. Building maintenance fund (restricted)			
Brought forward		10,000	10,000
Allocation		63,030	29,577
		<u>73,030</u>	<u>39,577</u>
Expenditure (see page 6)		63,030	29,577
Closing balance		<u>10,000</u>	<u>10,000</u>
3. Unrestricted funds			
Brought forward		70,098	54,120
(Deficit)/surplus		- 16,243	15,876
Transfer		87	102
Closing balance		<u>53,942</u>	<u>70,098</u>
4. Restricted funds			
Brought forward		60,426	60,528
Transfer		- 87	- 102
Closing balance		<u>60,339</u>	<u>60,426</u>

Pelsall Community Association

Notes to the accounts for the year ended 30th June 2023

	2023 £	2022 £
5. Repairs		
Stage electrics and equipment	9,572	7,946
CCTV and alarm maintenances	2,105	1,922
Washroom services	1,296	1,296
Decorating	1,250	-
Landscaping and slabbing	6,000	-
Gazebo	4,620	-
Lighting	1,273	-
Dancefloor refurbishment	6,326	-
Air conditioning	10,400	-
Furniture	-	3,539
Piano	-	3,210
Stage curtain track	-	3,060
Plastering	-	1,450
Sundries	20,188	7,154
	<u>63,030</u>	<u>29,577</u>

	2023		2022	
	£ Income	£ Expenses	£ Income	£ Expenses
6. Other activities				
Modern dance	-	-	7,251	2,513
Craft fayre	-	-	3,338	-
Sunday dance	-	-	4,252	-
Holiday club	3,245	-	-	-
Social events and concerts	27,918	7,475	15,409	6,740
	<u>31,163</u>	<u>7,475</u>	<u>30,260</u>	<u>9,253</u>

	2023		2022	
	£ Income	£ Expenses	£ Income	£ Expenses
7. Other grants				
WMBC and other	10,459	8,993	33,627	20,603
Grants toilet refurbishment/furniture	18,456	14,874	1,501	4,040
	<u>28,915</u>	<u>23,867</u>	<u>35,128</u>	<u>24,643</u>

8. Accounting policies

Basis of preparation of financial statements

The financial statements are prepared under the historical cost convention.

Tangible assets and depreciation

Tangible assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures fittings and equipment	15% reducing balance basis
Premises	Nil

Taxation

No provision for tax has been made on the basis that the charity is not liable to tax.

PELSALL COMMUNITY ASSOCIATION

England & Wales - Charity number 522760

Accounts

Pelsall Community Association

**Accounts
For the year ended
30th June 2022**

Paul Anthony Wilcox Accountants Limited

Chair's Annual Report and financial statements for the year ended 30 June 2022.

Objectives and activities

The association's objects are the provision of activities for the local and wider community to participate in social and recreational activities.

We pride ourselves on being a place where people of all ages in the community can attend classes and events, or even host their own celebrations. From karate to art, dancing to knitting and singing to keep fit, we have something for everyone. Alongside this we regularly host live events and shows as well as community meet ups for all ages.

The following strategies enable the Association to achieve its objectives, as follows:

- Responding to the needs of the local community by regularly advertising the provision available. Service users are invited to give feedback, suggest improvements or propose new activities.
- Increased self sufficiency through an effective affordable charging policy for self funded activities.
- Seek external funding opportunities to enhance existing provision. Regular liaison with Walsall Council's Community Development Team ensures that funding opportunities are identified and acted upon.

The Trustees pay due regard to guidance issued by the Charity Commission in deciding what activities the Association should undertake.

Volunteers

The Association has a growing number of volunteers who support community activities run by the Association. Volunteers' roles have included help with meet and greet, stewarding at shows, preparing and serving refreshments, delivering programme leaflets, gardening and providing support with repairs and removal of aged equipment.

The Trustees are all volunteers drawn from the local community and the support received by all our volunteers is priceless and we are so grateful for their involvement.

Achievements and performance

In 1946 the Pelsall Community Association was formed and the Pelsall Community Centre was officially opened on 4th September 1965 by Sir Alfred Owen, CBE. The original grounds for the centre were part of the Oaklands House Estate on Station Road, previously owned by the Binns Family as well as Thomas Starkey. In 1974 the building was extended when the Oaklands Lounge & Bar were added.

The Association continues to develop a choice of well attended classes for adults, that cater for local people seeking recreational leisure opportunities and learning. Activities focusing on health and well-being, and reducing isolation are really important.

Principal Funding Sources

Following the Covid 19 outbreak, the Association is now in a position to move forward with its provision for the local community and saw an increase in weekly lettings for its core groups (including classes for babies, their mums, the Friendship Café to mention but a few), grants and funding by Walsall Council, Box Office receipts for the fabulous live shows, the Inspire Foundation for its provision of childcare for parents during the school holidays, craft fayres which have proved a great success and are well attended by both stall holders and community members.

The Association continues to work closely with other organisations providing external funding support and actively aims to seek new partnerships, in line with the needs of the local community.

Whilst funding continues to be a concern, especially after the pandemic, the Trustees are committed to providing activities and services at a reasonable cost to customers and realise new strategies must be adopted to address any shortfall in the budget.

The Association used the period in lockdown to undertake planned maintenance including repairs, decoration and clearing out clutter. Installing a new outside garden area and upgrading the staging, lights and music equipment have put the Centre in a good place for the future.

The Trustees look forward to the next twelve months and where the future will take us.

The Trustees' report was approved by the Board of Trustees.

The Board of Trustees
Pelsall Community Association
28 August 2023

Pelsall Community Association

Report of the accountants to the members of Pelsall Community Association

Registered Charity Number : 522760

We have prepared the financial statements on pages 2 to 6 which have been prepared in accordance with the Financial Reporting Standards for Smaller Entities, under historical cost convention and the accounting policies set out on page 6.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the financial statements; you consider that the audit requirement of S43(2) of the Charities Act 1993 does not apply. It is my responsibility to state, on the basis of procedures specified in the general directions given by the Charity Commissioners under S43(7)b of the Act, whether particular matters have come to my attention.

Basis of report

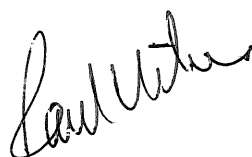
My examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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 by an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiners statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- 1) to keep accounting records in accordance with S41 of the Act, and
 - 2) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act:
- have not been met.

In my opinion the financial statements give a true and fair view of the state of the associations affairs at 30th June 2022 and of its surplus for the year then ended.



Paul Anthony Wilcox Accountants Limited
Chartered Certified Accountants
The Barn Common Farm
Luton Road
Chalton
LU4 9UH

28th August 2023

Pelsall Community Association

Accounting Statement for the year ended 30th June 2022

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Last year £
INCOMING RESOURCES				
Income from donors	-	-	-	-
Investment income	4	-	-	164
Charitable trading income	52,581	-	-	7,773
Non charitable trading income	30,250	-	-	-
Other income	21,810	-	-	64,881
TOTAL INCOME	104,645	-	-	72,818
EXPENDITURE				
Direct expenditure	9,253	-	-	59
Fund raising and publicity	-	-	-	-
Management and administration	49,939	-	-	25,685
Repairs and maintenance	29,577	-	-	58,691
	88,769	-	-	84,435
TRANSFER BETWEEN FUNDS	102	- 102	-	-
NET OUTGOING RESOURCES	15,978	- 102	- -	11,617
REALISED GAINS ON INVESTMENT ASSETS	-	-	-	-
UNREALISED GAINS ON INVESTMENT ASSETS	-	-	-	-
UNREALISED GAINS ON TANGIBLE ASSETS	-	-	-	-
NET MOVEMENT IN FUNDS	15,978	- 102	- -	11,617
FUNDS BALANCE:				
BROUGHT FORWARD	54,120	60,528	-	126,265
CARRIED FORWARD	70,098	60,426	-	114,648

Pelsall Community Association

Balance sheet at 30th June 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets (restricted fund)	1		50,426		50,528
Current assets					
Stock		40		40	
Cash at bank		58,921		34,758	
Cash in hand		-		106	
National savings account		23,045		23,042	
Other debtors and prepayments		6,000		2,550	
Building maintenance fund (restricted fund)	2	10,000		10,000	
		98,006		70,496	
Current liabilities					
Accruals		17,908		6,376	
		17,908		6,376	
Net current assets					
			80,098		64,120
Total assets less current liabilities					
			130,524		114,648
Capital and reserves					
Unrestricted funds	3		70,098		54,120
Restricted funds	4		60,426		60,528
			130,524		114,648

The financial statements were approved by the board on 28th August 2023 and signed on its behalf:

.....
K Pedley
Chairman

The notes on pages 5 to 6 form part of these financial statements

Pelsall Community Association

Income and expenditure account for the year ended 30th June 2022

	Notes	2022		2021	
		£	£	£	£
Kitchen					
Sales		-	-	-	-
Purchases		-	-	59	-
					59
Other activities					
Income	6	30,250	-	-	-
Expenditure	6	9,253	-	-	-
			20,997	-	-
			20,997	-	59
Other income					
National savings and bank interest		4	-	164	-
Hall hire		45,618	-	7,773	-
Bar hire		6,963	-	-	-
Council grants		5,125	-	57,855	-
Donations		6,200	-	3,570	-
Other grants (surplus)	7	10,485	-	3,456	-
			74,395	-	72,818
			95,392	-	72,759
Expenditure (see below)			79,516	-	84,376
Net surplus/(defecit)	3		15,876	-	11,617
Expenditure					
Wages and national insurance			27,018		17,600
Job retention schemes			-	2,985	-
Rates and insurance			3,564		3,340
Rent			-		-
Light heat and water			9,266		5,339
Postage stationery and advertising			3,117		1,807
Equipment rental			1,452		1,452
Cleaning			3,011		3,509
Telephone			1,179		1,235
Sundries			846		580
Accountancy			960		900
Bank and card charges			1,607		1,171
Licences			802		576
Depreciation			102		120
			49,939		25,685
Allocated to buildings maintenance fund	2		29,577		58,691
			79,516		84,376

The notes on pages 5 to 6 form part of these financial statements

Pelsall Community Association

Income and expenditure account for the year ended 30th June 2022

1. Tangible fixed assets	Fixtures fittings & equipment	Premises	Total
	£	£	£
Cost			
Brought forward	-	49,847	49,847
Written down value at 1st July 2021	681	-	681
Additions	-	-	-
	<u>681</u>	<u>49,847</u>	<u>50,528</u>
Depreciation			
Charge for the year	102	-	102
	<u>102</u>	<u>-</u>	<u>102</u>
Net book value			
At 30th June 2022	<u>579</u>	<u>49,847</u>	<u>50,426</u>
At 30th June 2021	<u>681</u>	<u>49,847</u>	<u>50,528</u>
2. Building maintenance fund (restricted)	2022	2021	
	£	£	
Brought forward	10,000	10,000	
Allocation	5,518	58,691	
	<u>15,518</u>	<u>68,691</u>	
Expenditure (see page 6)	5,518	58,691	
Closing balance	<u>10,000</u>	<u>10,000</u>	
3. Unrestricted funds			
Brought forward	54,120	65,617	
Surplus/(defecit)	15,876	- 11,617	
Transfer	102	120	
Closing balance	<u>70,098</u>	<u>54,120</u>	
4. Restricted funds			
Brought forward	60,528	60,648	
Transfer	- 102	- 120	
Closing balance	<u>60,426</u>	<u>60,528</u>	

Pelsall Community Association

Notes to the accounts for the year ended 30th June 2022

	2022	2021
	£	£
5. Repairs		
Furniture	3,539	-
Stage electrics and equipment	7,946	5,882
Piano	3,210	-
Stage curtain track	3,060	-
Plastering	1,450	3,200
CCTV and alarm maintenances	1,922	1,926
Washroom services	1,296	-
Heating refurbishment	-	23,537
Electrical	-	5,214
Asbestos survey and removal	-	5,162
Scrubber dryer	-	1,604
Skips	-	1,940
Disinfection and sterilization system	-	2,952
Sundries	7,154	7,274
	<u>29,577</u>	<u>58,691</u>

6. Other activities	2022		2021	
	£	£	£	£
	Income	Expenses	Income	Expenses
Modern dance	7,251	2,513	-	-
Craft fayre	3,338	-	-	-
Sunday dance	4,252	-	-	-
Social events and concerts	15,409	6,740	-	-
	<u>30,250</u>	<u>9,253</u>	-	-

7. Other grants	£	£	£	£
	Income	Expenses	Income	Expenses
National lottery/WMBC	33,627	20,603	9,000	5,544
Fundraising toilets	1,501	4,040	1,440	1,440
	<u>35,128</u>	<u>24,643</u>	10,440	6,984

8. Accounting policies

Basis of preparation of financial statements

The financial statements are prepared under the historical cost convention.

Tangible assets and depreciation

Tangible assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures fittings and equipment	15% reducing balance basis
Premises	Nil

Taxation

No provision for tax has been made on the basis that the charity is not liable to tax.