

REGISTERED CHARITY NUMBER: 522982

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025
FOR
POTTERS GREEN COMMUNITY ASSOCIATION**

Luckmans Duckett Parker Limited
1110 Elliott Court
Coventry Business Park
Herald Avenue
Coventry
West Midlands
CV5 6UB

POTTERS GREEN COMMUNITY ASSOCIATION

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POTTERS GREEN COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES for the year ended 30 June 2025

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of 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

Objectives and aims

The Association is established to promote the advancement of education and the provision of facilities in the interest of social welfare for recreation and leisure-time occupation, with the objective of improving conditions of life and the provision of a community centre to members of the local community.

We also aim to provide a safe environment for all of the local community when the facilities are used. This includes the running of the daily Playgroup / Nursery function, the pulmonary fibrosis support group meets the 1st Monday of each month, Irish Dancing for children (ageing from 3 years of age to young adults), the Community choir, Tuesday club which is used for senior citizens, and other members of the local community that use the premises. All of the above activities are held in either the main function hall or the lounge and bar area. The main function hall is situated next to the fully refurbished lounge and bar area, and is separated by a small corridor.

The Association also supports various amateur sporting sections which enable people of all ages to develop physically, mentally and socially. These sections include Football teams, Crown Green Bowling Teams, Domino Teams, Darts Teams and a Snooker Team.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to the advancement of community development and amateur sports.

Significant activities

The key objectives for the year included:

Enhance the reputation of the Association and its facilities to attract children and ladies to join one or more of the sporting sections within the Association.

Increase the number of people to use the facilities available within or from the Association.

Support local and national charities by raising money from sponsored events and making donations to those charities.

Play our part in the life of our local community through our community access.

POTTERS GREEN COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES for the year ended 30 June 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The year ended 30 June 2025 was a challenging year for both the association and the social club. With the Government increase in the energy price cap coming in to effect in 2023, we saw our energy costs almost double in the year ended 30 June 2024, however, during the year ended 30 June 2025 we were able to renegotiate our energy contract and achieve a reduction of some 36% reducing our annual spend from £63,419 to £40,339.

Our annual Ofsted visit also highlighted some enhancements that could be made to the little potters pre-school outside activities, which along with general repairs and maintenance of the site all came at a cost. Economic uncertainty, and reduced disposable income amongst our community coping with the cost of living crisis, saw the social clubs turnover decrease by some 6%. However, despite this and the general inflationary cost increases, the social club was still able to contribute a healthy surplus of £88,043 to the association.

Our other operating costs also needed to be addressed and changes made to the way we operate (In other words minimum spend), we intend to continue a policy of minimum spend in to the current year, and identify areas where further cost saving measures can be made. We have already started this with the implementation of the new card payment facility, which should hopefully see another significant cost saving in the current year.

Despite minimum spend, we have, with Jackie's help managing our expenditure, managed to undertake some quite significant repairs and maintenance projects outside of the community centre and social club, to improve access and increase safety for all of our members, including improvements to the bowling green, playground and garden areas, and the replacement of fascia's and guttering around the site.

We still also provide free Wi-Fi, Sky / BT sport and Saturday/Sunday entertainment, which will continue.

I'm extremely grateful to our finance manager Jackie McGowan for all her hard work for both the Community Association and the Social Club.

A big thank you to all of our members for their continued and increasing support.

Plans are now awaiting approval for the proposed Medical Centre, reconfigured car parking and revised access arrangements I have a copy of the plans if anyone wants to take a look.

Our lease ran out on the 23rd September 2023. We have been in negotiations with Coventry City Council since May 2022. Surveyors have been to the premises, measured up and viewed our floor plan.

My thanks also to Gordon and Vicki Wright, Craig Cleaver and Kevin Pilgrim for all their hard work in maintaining our bowling green.

FINANCIAL REVIEW

Principal funding sources

The charity has two principal funding sources. The first is the occupation license paid by the Social Club to the charity and the second relates to the fees received for the running of the community play group.

Investment policy and objectives

Under the constitution of the association, the charity has the powers to make any investment, which the management committee see fit.

The management committee are aware of the major strategic, business and operational risks the charity faces and are establishing the systems to enable the necessary steps to be taken to lessen these risks.

POTTERS GREEN COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES for the year ended 30 June 2025

FINANCIAL REVIEW

Reserves policy

The reserves are being built up to cover the cost of the Fixed Assets of the Charity and to cover an intended working capital float of £25,000. Total reserves are £111,159 of which Fixed Assets are £110,431 the reserve will be built up over the next few years to cover the Fixed Assets and the working capital float in full.

Results

The net incoming resources of the year amounted to £327,680 with £332,609 being used on unrestricted projects and the deficit of £4,929 being transferred to general reserves.

FUTURE PLANS

The trustees are continuing to improve the facilities at the Community Centre, and are looking at all viable options to do this.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable association governed by its own constitution adopted on 17th September 1962, as amended on 12th June 1988 and on 14th September 1988.

Recruitment and appointment of new trustees

The Trustees are appointed or reappointed each year by the members of the Association at the Annual General Meeting held in March.

The Trustees are responsible for the overall management and control of Potters Green Community Association and meet approximately four times a year.

The Trustees give up their time freely to carry out their duties and these coincide with the principals of the Governing Objectives which are stated within the Constitution last updated on 14th September 1988.

There have been no changes of Trustees within the last financial year.

We as trustees have no planned changes to the governing objects, aims or objectives and have done our very best in supporting our charity philosophy.

We will continue to run the Community Centre in line with our documented Governing Objectives.

Organisational structure

The day to day running of the Association is delegated to the Management Committee who like the Trustees are appointed or reappointed each year by the members of the Association at the Annual General Meeting. The Management Committee meet once every fortnight.

The Management Committee give up their time freely to carry out their duties and these coincide with the principals of the Governing Objectives which are stated within the Constitution last updated on 14th September 1988.

All administration details on The Charity Commission Registration Website have been changed in line with present structure and management of The Community Association.

The Chairman oversees the recruitment of all staff who are associated with paid jobs at the Association.

Induction and training of new trustees

New Trustees will be given a copy of the Charity Commission's guide to public benefit and in particular the references to "The principles to public benefit" and "Meeting the public benefit requirement" as part of their induction.

POTTERS GREEN COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES for the year ended 30 June 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

The charity has a sister organisation, Potters Green Social Club. This charity receives an occupation license from this organisation.

The charity does not have financial relationship with any of the Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

522982

Principal address

Wigston Road
Potters Green
Coventry
West Midlands
CV2 2QR

Trustees

P Williams

Auditors

Luckmans Duckett Parker Limited
1110 Elliott Court
Coventry Business Park
Herald Avenue
Coventry
West Midlands
CV5 6UB

Bankers

Santander
BBAM
Bridle Road
Bootle
Merseyside
G1R 0AA

Solicitors

Rotherham & Co
8-9 The Quadrant
Coventry

Management committee

Chairman - D M Prestwich
Secretary - P Brown
Committee Member - C James
Committee Member - J Kiely

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

POTTERS GREEN COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES for the year ended 30 June 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Approved by order of the board of trustees on 20 FEBRUARY 2026 and signed on its behalf by:


.....
P Williams - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF POTTERS GREEN COMMUNITY ASSOCIATION

Opinion

We have audited the financial statements of Potters Green Community Association (the 'charity') for the year ended 30 June 2025 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
POTTERS GREEN COMMUNITY ASSOCIATION**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF POTTERS GREEN COMMUNITY ASSOCIATION

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing the risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- reference to past history and experience of the Entity,
- enquiry of management, including obtaining and reviewing supporting documentation concerning the Entity's procedures relating to:
 - identifying and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detection and response to risk of fraud and whether they were aware of any actual or suspected instances of fraud.
- assessment of the controls and processes that the Entity has in place to mitigate risk

Our assessments included the identification of the following potential areas for fraud:

- Management override of control;
- Revenue recognition.

We design audit procedures by tailored and directed testing to aid and support the level of determined level of risk. In response to the assessed risk we plan audit tests and procedures that target specific areas where misstatement may occur. These procedures and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

- We critically assessed the appropriateness and tested the application of the revenue and cost recognition policies
- We tested the appropriateness of accounting journals and other adjustments made in the preparation of the financial statements
- We reviewed the Entity's accounting policies for non-compliance with relevant standards.
- We made enquiries of management and reviewed correspondence with the relevant authorities to identify any irregularities or instances of non-compliance with laws and regulations

In performing an audit in accordance with UK GAAP, we exercise professional judgement and maintain professional scepticism throughout the audit process.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion or override of internal controls. There are inherent limitations in the audit procedures performed.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
POTTERS GREEN COMMUNITY ASSOCIATION**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

LDP LUCKMANS

Luckmans Duckett Parker Limited
1110 Elliott Court
Coventry Business Park
Herald Avenue
Coventry
West Midlands
CV5 6UB

Date: 20 FEBRUARY 2026

POTTERS GREEN COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 June 2025

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		6,701	9,260
Charitable activities	3		
Play group		225,203	190,202
Community centre		7,733	9,822
Investment income	2	88,043	127,610
Total		<u>327,680</u>	<u>336,894</u>
EXPENDITURE ON			
Charitable activities			
Play group		246,170	253,052
Social club		50,340	79,661
Community centre		36,099	22,324
Total		<u>332,609</u>	<u>355,037</u>
NET INCOME/(EXPENDITURE)		(4,929)	(18,143)
RECONCILIATION OF FUNDS			
Total funds brought forward		116,088	134,231
TOTAL FUNDS CARRIED FORWARD		<u><u>111,159</u></u>	<u><u>116,088</u></u>

The notes form part of these financial statements

POTTERS GREEN COMMUNITY ASSOCIATION

BALANCE SHEET
30 June 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	7	110,431	114,783
CURRENT ASSETS			
Stocks	8	150	150
Cash at bank and in hand		42,665	45,265
		<u>42,815</u>	<u>45,415</u>
CREDITORS			
Amounts falling due within one year	9	(42,087)	(44,110)
NET CURRENT ASSETS		<u>728</u>	<u>1,305</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>111,159</u>	<u>116,088</u>
NET ASSETS		<u>111,159</u>	<u>116,088</u>
FUNDS	10		
Unrestricted funds		<u>111,159</u>	<u>116,088</u>
TOTAL FUNDS		<u>111,159</u>	<u>116,088</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~20 FEBRUARY 2026~~ and were signed on its behalf by:



P Williams - Trustee

POTTERS GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 June 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis. The charity relies on receiving payment for the occupation license from Potters Green Social Club to enable it to meet its cash requirements.

The Potters Green Social Club is relying on its trading performance to be able to make payment to this charity. The Trustees consider that the Potters Green Social Club will continue to improve its trading performance and that the cash needs of this charity can be met.

The trustees consider that the charity will continue as a going concern.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d).

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support costs are allocated to charitable activities on the basis of usage of hall space by the relevant charitable activity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- Unexpired Term of Lease
Improvements to property	- Unexpired Term of Lease
Plant and machinery	- 20% on reducing balance and 10% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

POTTERS GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 June 2025

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	2025	2024
	£	£
Occupation licence	88,043	127,610

Investment income is received in the form of an occupation licence from its sister organisation, Potters Green Social Club.

The occupation licence constitutes the net surplus realised by the Social Club each financial year, the Social Club pays this to the charity in return for provision of premises and all associated costs.

3. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Playgroup income	Play group	225,203	190,202
Hall hire	Community centre	4,176	5,985
Snooker table	Community centre	1,070	1,025
Dance	Community centre	1,580	1,310
Entertainment	Community centre	907	1,502
		232,936	200,024

4. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Play group	31,280	2,277	33,557
Social club	46,924	3,416	50,340
Community centre	15,645	1,139	16,784
	93,849	6,832	100,681

POTTERS GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 June 2025

4. SUPPORT COSTS - continued

Activity	Basis of allocation
Management	Support costs allocated one third to playgroup, half to social club, and one sixth to community activities.
Governance costs	Support costs allocated one third to playgroup, half to social club, and one sixth to community activities.

Support costs, included in the above, are as follows:

Management

	Play group	Social club	Community centre	2025 Total activities	2024 Total activities
	£	£	£	£	£
Rates and water	2,224	3,335	1,112	6,671	9,147
Insurance	3,164	4,747	1,583	9,494	8,149
Light and heat	13,445	20,169	6,725	40,339	63,419
Telephone, broadband and bundled services	3,311	4,969	1,657	9,937	6,950
Postage and stationery	47	70	24	141	53
Staff Entertainment	492	739	246	1,477	856
Cleaning	2,563	3,845	1,282	7,690	9,984
Repairs and renewals	3,694	5,541	1,847	11,082	22,554
HR support	582	871	290	1,743	1,296
Bank charges	307	462	154	923	1,040
Depreciation of tangible and heritage assets	1,451	2,176	725	4,352	4,815
	<u>31,280</u>	<u>46,924</u>	<u>15,645</u>	<u>93,849</u>	<u>128,263</u>

Governance costs

	Play group	Social club	Community centre	2025 Total activities	2024 Total activities
	£	£	£	£	£
Auditors' remuneration	1,777	2,666	889	5,332	4,450
Auditors' remuneration for non audit work	500	750	250	1,500	1,200
	<u>2,277</u>	<u>3,416</u>	<u>1,139</u>	<u>6,832</u>	<u>5,650</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

POTTERS GREEN COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 June 2025**

6. STAFF COSTS

	2025 £	2024 £
Wages and salaries	188,631	182,270
Social security costs	8,161	5,807
Other pension costs	5,968	5,462
	<u>202,760</u>	<u>193,539</u>

The average monthly number of employees during the year was as follows:

	2025 10	2024 12
Play group	<u>10</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

There were no high paid staff for the years ending 30 June 2024 and 30 June 2023.

7. TANGIBLE FIXED ASSETS

	Short leasehold £	Improvements to property £	Plant and machinery £	Totals £
COST				
At 1 July 2024 and 30 June 2025	<u>143,560</u>	<u>172,132</u>	<u>240,963</u>	<u>556,655</u>
DEPRECIATION				
At 1 July 2024	60,779	172,132	208,961	441,872
Charge for year	<u>1,073</u>	<u>-</u>	<u>3,279</u>	<u>4,352</u>
At 30 June 2025	<u>61,852</u>	<u>172,132</u>	<u>212,240</u>	<u>446,224</u>
NET BOOK VALUE				
At 30 June 2025	<u>81,708</u>	<u>-</u>	<u>28,723</u>	<u>110,431</u>
At 30 June 2024	<u>82,781</u>	<u>-</u>	<u>32,002</u>	<u>114,783</u>

8. STOCKS

	2025 £	2024 £
Stocks	<u>150</u>	<u>150</u>

POTTERS GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 June 2025

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	778	1,666
Social security and other taxes	1,901	1,828
Other creditors	9,260	14,678
Accruals and deferred income	30,148	25,938
	<u>42,087</u>	<u>44,110</u>

10. MOVEMENT IN FUNDS

	At 1.7.24	Net movement in funds	At 30.6.25
	£	£	£
Unrestricted funds			
General fund	116,088	(4,929)	111,159
	<u>116,088</u>	<u>(4,929)</u>	<u>111,159</u>
TOTAL FUNDS	<u>116,088</u>	<u>(4,929)</u>	<u>111,159</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	327,680	(332,609)	(4,929)
	<u>327,680</u>	<u>(332,609)</u>	<u>(4,929)</u>
TOTAL FUNDS	<u>327,680</u>	<u>(332,609)</u>	<u>(4,929)</u>

Comparatives for movement in funds

	At 1.7.23	Net movement in funds	At 30.6.24
	£	£	£
Unrestricted funds			
General fund	134,231	(18,143)	116,088
	<u>134,231</u>	<u>(18,143)</u>	<u>116,088</u>
TOTAL FUNDS	<u>134,231</u>	<u>(18,143)</u>	<u>116,088</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	336,894	(355,037)	(18,143)
	<u>336,894</u>	<u>(355,037)</u>	<u>(18,143)</u>
TOTAL FUNDS	<u>336,894</u>	<u>(355,037)</u>	<u>(18,143)</u>

POTTERS GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 June 2025

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.23 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	134,231	(23,072)	111,159
TOTAL FUNDS	<u>134,231</u>	<u>(23,072)</u>	<u>111,159</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	664,574	(687,646)	(23,072)
TOTAL FUNDS	<u>664,574</u>	<u>(687,646)</u>	<u>(23,072)</u>

11. RELATED PARTY DISCLOSURES

The association has a sister organisation, Potters Green Social Club, which operates a licenced bar on the premises of Wigston Road, Potters Green, Coventry. All profits for this operation are paid over to the Association as an Occupation Licence. For the year to 30th June 2025, the occupation licence was £88,043 (2024: £127,610).

All transactions between the entities occur via a loan account.

POTTERS GREEN COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 30 June 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	-	400
Subscriptions	6,701	8,860
	<u>6,701</u>	<u>9,260</u>
Investment income		
Occupation licence	88,043	127,610
Charitable activities		
Hall hire	4,176	5,985
Playgroup income	225,203	190,202
Snooker table	1,070	1,025
Dance	1,580	1,310
Entertainment	907	1,502
	<u>232,936</u>	<u>200,024</u>
Total incoming resources	<u>327,680</u>	<u>336,894</u>
EXPENDITURE		
Charitable activities		
Wages	188,631	182,270
Social security	8,161	5,807
Pensions	5,968	5,462
Sundries	3,107	2,493
Activities	13,007	12,388
Entertainment expenses	13,054	12,704
	<u>231,928</u>	<u>221,124</u>
Support costs		
Management		
Rates and water	6,671	9,147
Insurance	9,494	8,149
Light and heat	40,339	63,419
Telephone, broadband and bundled services	9,937	6,950
Postage and stationery	141	53
Staff Entertainment	1,477	856
Cleaning	7,690	9,984
Repairs and renewals	11,082	22,554
HR support	1,743	1,296
Bank charges	923	1,040
Depreciation of tangible and heritage assets	4,352	4,815
	<u>93,849</u>	<u>128,263</u>

This page does not form part of the statutory financial statements

POTTERS GREEN COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 June 2025

	2025 £	2024 £
Management		
Governance costs		
Auditors' remuneration	5,332	4,450
Auditors' remuneration for non audit work	1,500	1,200
	<u>6,832</u>	<u>5,650</u>
Total resources expended	<u>332,609</u>	<u>355,037</u>
Net expenditure	<u>(4,929)</u>	<u>(18,143)</u>

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