

BENTLEY HEATH COMMUNITY ASSOC

England & Wales · Charity number 523002

Details

Status Registered

Legal form Other

Registered 1963-07-29

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

Contact

Address Bentley Heath Community Centre
Widney Road
Bentley Heath
Solihull
West Midlands
B93 9BQ

Phone 07541889866

Email bentleyheathhall@gmail.com

Website www.bentleyheathhall.co.uk

Activities

Objects: TO PROMOTE THE WELL-BEING OF THE COMMUNITY FOR SUCH PURPOSES AS MAY BY LAW BE DEEMED TO BE CHARITABLE, AND IN PARTICULAR BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND RESIDENTS IN A COMMON EFFORT TO FURTHER HEALTH, TO ADVANCE EDUCATION, TO PROVIDE FACILITIES FOR PHYSICAL AND MENTAL TRAINING AND RECREATION AND TO FOSTER A COMMUNITY SPIRIT FOR THE ACHIEVEMENT OF THE PURPOSES STATED.

Activities: The Bentley Heath Community Association is responsible for the running and upkeep of the Bentley Heath Village Hall. The hall is used extensively by the local community and has done so for the past 50+ years. It is used by The Brownies, Dorridge & District Patients Group, many Gardening groups, and Keep Fit groups.

Classification

- **How:** Provides Services
- **What:** Amateur Sport, Environment/conservation/heritage, Recreation
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** THE BENTLEY HEATH DISTRICT
- Solihull

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£34,976	£37,271	-	-
2024-12-31	£34,742	£39,709	-	-
2023-12-31	£33,246	£38,697	-	-
2022-12-31	£26,320	£33,968	-	-
2021-12-31	£33,713	£29,802	-	-

Trustees

Name	Role	Appointed
David Richard Butcher		2026-03-09
Susan Penelope Haines		2023-09-01

BENTLEY HEATH COMMUNITY ASSOC

England & Wales - Charity number 523002

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2025
for
Bentley Heath Community
Association

West - Chartered Accountants
Suite K, Priest House
1624 High Street
Knowle
Solihull
West Midlands
B93 0JU

Bentley Heath Community
Association

Contents of the Financial Statements
for the Year Ended 31st December 2025

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Bentley Heath Community
Association

Chairman's Report
for the Year Ended 31st December 2025

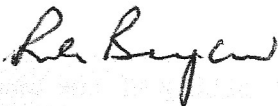
This is my last year as Chair of the Association as I am standing down at this meeting after 12 years. We have come a very long way since the dark days of 2014 when the place was on its knees and in serious danger of folding. I feel the time is now right to go, and am leaving the Committee to a younger, dynamic and more enthusiastic group to carry on. I wish to pay tribute to Dave Butcher, John Hindle, Anna King and Sue Haines for their sterling work since they joined the Committee.

The Hall continues to flourish, bookings both of regular hirers and weekend occasions are steady and we are in a good financial state. Costs and hire charges are kept under regular review, and I can report that there are no increases planned for 2026.

We are on a lease from Solihull Council which expires in 2030 and have been given an indication that it will be renewed. The premises are in a good state of maintenance and repair, and all the exterior brickwork has been repointed, hopefully to last another 20-25 years. We now have a robot vacuum that sweeps and cleans the floor at night 3 times a week, to assist in maintaining the high standards achieved by our cleaners. This year we are completing the installation of the audio/visual system. Projects under consideration include improvements to the front access, renovation of the bar area and replacement of the boiler, together with a heating control system.

The Constitution has been brought up to date and accepted by the Charity Commission, and the Chair, Secretary and Treasurer are acting as Trustees. In all, the Hall is in safe hands and continues to flourish.

Richard Bryant



Chair BHCA

Date..... 09/03/26

**Bentley Heath Community
Association**

**Report of the Trustees
for the Year Ended 31st December 2025**

The trustees present their report with the financial statements of the charity for the year ended 31st December 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

Bentley Heath Community Association (BHCA) aims to manage and maintain the Bentley Heath Community Centre for the use of inhabitants of Bentley Heath and the surrounding area without distinction of political, religious or other opinions, including use for meetings, lectures and classes, and other forms of recreation and leisure-time occupation, including parties, with the object of improving their conditions of life. These objectives have been chosen with regard to guidance on public benefit as set out by the Charity Commission. Current activities include many varied forms of exercise and martial arts, dancing, art classes, U3A gatherings, gardening clubs, Brownies and Rainbows and various other interest groups.

FINANCIAL REVIEW

Financial position

The results for the year are shown in the statement of financial activities for the year ended 31 December 2025 on page 5. The net deficit in operating activities for the year is (£2,295) (2024: (£4,967)).

The Trustees believe that the financial position of BHCA is satisfactory. The net current assets of £38,884 (2024: £35,317) are considered adequate to cover the on-going financial commitments of the charity.

Reserves review

The Trustees are mindful that the long-term viability of the charity requires them to retain sufficient funds to meet a portion of annual overheads and to ensure the building can be maintained to a high standard. The Trustees have agreed a policy of holding reserves representing at least six months', but no more than one year's operating costs and are planning to use up to £15,000 of reserves on one-off improvement projects in 2026.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

BHCA is a registered, unincorporated charity, defined by its constitution. The Management Committee has responsibility for the day-to-day administration of BHCA.

Recruitment and appointment of new trustees

Trustees are appointed from the Management Committee in accordance with the constitution.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

523002

Principal address

Bentley Heath Community Centre
Widney Road
Bentley Heath
Solihull
B93 9BQ

Bentley Heath Community
Association

Report of the Trustees
for the Year Ended 31st December 2025

Trustees

R Bryant
J Rigby - resigned 17/03/2025
S Haines
J Hindle
D Butcher - appointed 17/03/2025

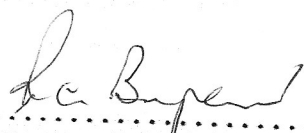
Independent Examiner

Susan West FCA
West - Chartered Accountants
Suite K, Priest House
1624 High Street
Knowle
Solihull
West Midlands
B93 0JU

Approved by order of the board of trustees on

09/03/2026

..... and signed on its behalf by:



.....
R Bryant - Trustee

Independent Examiner's Report to the Trustees of
Bentley Heath Community
Association

Independent examiner's report to the trustees of Bentley Heath Community Association
I report to the charity trustees on my examination of the accounts of Bentley Heath Community Association (the Trust) for the year ended 31st December 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Susan West FCA

West - Chartered Accountants
Suite K, Priest House
1624 High Street
Knowle
Solihull
West Midlands
B93 0JU

Date: 20th February 2026

Bentley Heath Community
Association

Statement of Financial Activities
for the Year Ended 31st December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		100	700
Other trading activities	2	34,365	33,242
Investment income	3	511	800
Total		34,976	34,742
EXPENDITURE ON			
Raising funds		36,671	39,109
Other		600	600
Total		37,271	39,709
NET INCOME/ (EXPENDITURE)		(2,295)	(4,967)
RECONCILIATION OF FUNDS			
Total funds brought forward		67,559	72,526
TOTAL FUNDS CARRIED FORWARD		65,264	67,559

The notes form part of these financial statements

Bentley Heath Community Association

Balance Sheet
31st December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible assets	6	26,380	32,242
CURRENT ASSETS			
Debtors	7	1,960	1,608
Cash at bank		<u>39,799</u>	<u>37,148</u>
		41,759	38,756
CREDITORS			
Amounts falling due within one year	8	(2,875)	(3,439)
NET CURRENT ASSETS		<u>38,884</u>	<u>35,317</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		65,264	67,559
NET ASSETS		<u>65,264</u>	<u>67,559</u>
FUNDS			
Unrestricted funds	9	<u>65,264</u>	<u>67,559</u>
TOTAL FUNDS		<u>65,264</u>	<u>67,559</u>

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

.....
R Bryant - Trustee

The notes form part of these financial statements

Bentley Heath Community
Association

Notes to the Financial Statements
for the Year Ended 31st December 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.

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.

Tangible fixed assets

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

Leasehold land & buildings- over the period of the lease

Taxation

The charity is exempt from tax on its charitable activities.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Bentley Heath Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2025**

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Room hire	<u>34,365</u>	<u>33,242</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>511</u>	<u>800</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

Trustees' expenses

Expenses totalling £1,624 were reimbursed to the trustees during this period (2024: 809.88).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds 2024 £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	700
Other trading activities	33,242
Investment income	<u>800</u>
Total	<u>34,742</u>
EXPENDITURE ON	
Raising funds	39,109
Other	<u>600</u>
Total	<u>39,709</u>
NET INCOME/(EXPENDITURE)	(4,967)
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>72,526</u>
TOTAL FUNDS CARRIED FORWARD	<u>67,559</u>

Bentley Heath Community
Association

Notes to the Financial Statements - continued
for the Year Ended 31st December 2025

6. TANGIBLE FIXED ASSETS

	Leasehold land & buildings £
COST OR VALUATION	
At 1st January 2025 and 31st December 2025	<u>85,000</u>
DEPRECIATION	
At 1st January 2025	52,758
Charge for year	<u>5,862</u>
At 31st December 2025	<u>58,620</u>
NET BOOK VALUE	
At 31st December 2025	<u>26,380</u>
At 31st December 2024	<u>32,242</u>

Cost or valuation at 31st December 2025 is represented by:

	Leasehold land & buildings £
Valuation in 2017	<u>85,000</u>

If land and buildings had not been revalued they would have been included at the following historical cost:

	2025	2024
	£	£
Cost	<u>3,285</u>	<u>3,285</u>

Leasehold land and buildings were valued on an open market basis on 28th April 2017 by Mr R Pomfret (FRICS).

**Bentley Heath Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2025**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	999	793
Prepayments and accrued income	961	815
	<u>1,960</u>	<u>1,608</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	2,275	2,839
Other creditors	600	600
	<u>2,875</u>	<u>3,439</u>

9. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	36,560	3,340	39,900
Revaluation reserve	30,999	(5,635)	25,364
	<u>67,559</u>	<u>(2,295)</u>	<u>65,264</u>
TOTAL FUNDS	<u>67,559</u>	<u>(2,295)</u>	<u>65,264</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	34,976	(31,636)	3,340
Revaluation reserve	-	(5,635)	(5,635)
	<u>34,976</u>	<u>(37,271)</u>	<u>(2,295)</u>
TOTAL FUNDS	<u>34,976</u>	<u>(37,271)</u>	<u>(2,295)</u>

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	35,892	668	36,560
Revaluation reserve	36,634	(5,635)	30,999
	<u>72,526</u>	<u>(4,967)</u>	<u>67,559</u>
TOTAL FUNDS	<u>72,526</u>	<u>(4,967)</u>	<u>67,559</u>

Bentley Heath Community
Association

Notes to the Financial Statements - continued
for the Year Ended 31st December 2025

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	34,742	(34,074)	668
Revaluation reserve	-	(5,635)	(5,635)
	<u>34,742</u>	<u>(39,709)</u>	<u>(4,967)</u>
TOTAL FUNDS	<u>34,742</u>	<u>(39,709)</u>	<u>(4,967)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2025.

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2024
for
Bentley Heath Community
Association

West - Chartered Accountants
Suite K, Priest House
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**Bentley Heath Community
Association**

**Contents of the Financial Statements
for the Year Ended 31st December 2024**

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**Bentley Heath Community
Association**

**Chairman's Report
for the Year Ended 31st December 2024**

2024 has been a challenging year in many respects; Alan Lang, our leading member and Lettings Secretary passed away in June. His dedication, enthusiasm and experience over many years will be greatly missed. His loss was closely followed by the decisions of the Secretary and Treasurer, Roger Wilks and Jim Crook, to step down after 11 years of loyal and valuable service, and we are grateful to have had their help for so long.

We have been fortunate to find two new volunteers, John Hindle has taken over the Lettings role to great effect, and Sue Haines, who has previous accountancy experience has volunteered to be Treasurer. We have also gained 2 new younger members, with enthusiasm and different areas of expertise who are already proving be assets, and may be the future.

Regular bookings for the hall remain steady, many hirers have been with us for years, and the one-off weekend bookings remain strong. The Committee has decided to move into the technology age and has purchased an online booking and invoicing system. It may prove to be a big step forward.

There has been considerable expenditure this year on improvements to the hall, thanks to our indefatigable Facilities Manager, John Rigby . We have installed CCTV to deter vandals and nuisance, and a hearing loop is now in place. We are currently exploring installing an audio visual system. Improvements have been made to the drainage, and all exterior brickwork has now been repointed. We have also purchased more chairs to accommodate the maximum number of people permitted by the fire assessment.

I should like to thank all committee members who have served this year for their time and effort in helping to keep the Hall maintained to such a high standard and contributing to its ongoing successful use by the local community.



Richard Bryant
Chairman, Bentley Heath Community Association

**Bentley Heath Community
Association**

**Report of the Trustees
for the Year Ended 31st December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. 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

Bentley Heath Community Association (BHCA) aims to manage and maintain the Bentley Heath Community Centre for the use of inhabitants of Bentley Heath and the surrounding area without distinction of political, religious or other opinions, including use for meetings, lectures and classes, and other forms of recreation and leisure-time occupation, including parties, with the object of improving their conditions of life. These objectives have been chosen with regard to guidance on public benefit as set out by the Charity Commission. Current activities include many varied forms of exercise and martial arts, dancing, art classes, U3A gatherings, gardening clubs, Brownies and Rainbows and various other interest groups.

FINANCIAL REVIEW

Financial position

The results for the year are shown in the statement of financial activities for the year ended 31 December 2024 on page 5. The net deficit in operating activities for the year is (£4,967) (2023: (£5,451)).

The Trustees believe that the financial position of BHCA is satisfactory. The net current assets of £35,317 (2023: £34,422) are considered adequate to cover the on-going financial commitments of the charity.

Reserves policy

The Trustees are mindful that the long-term viability of the charity requires them to retain sufficient funds to meet a portion of annual overheads and to ensure the building can be maintained to a high standard. The Trustees have agreed a policy of holding reserves representing six months' operating costs and a further reserve of £20,000 is deemed prudent for exceptional expenditure of a one-off nature.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

BHCA is a registered, unincorporated charity, defined by its constitution. The Management Committee has responsibility for the day-to-day administration of BHCA.

Recruitment and appointment of new trustees

Trustees are appointed from the Management Committee in accordance with the constitution.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

523002

Principal address

Bentley Heath Community Centre
Widney Road
Bentley Heath
Solihull
B93 9BQ

Trustees

R Bryant
J Crook (resigned 9/9/2024)
A Lang (resigned 29/4/2024)
J Rigby
R Wilks (resigned 9/9/2024)
S Haines (appointed 9/9/2024)
J Hindle (appointed 16/7/2024)

**Bentley Heath Community
Association**

**Report of the Trustees
for the Year Ended 31st December 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Susan West FCA
West - Chartered Accountants
Suite K, Priest House
1624 High Street
Knowle
Solihull
West Midlands
B93 0JU

Approved by order of the board of trustees on *14th March 2025* and signed on its behalf by:



.....
R Bryant - Trustee

**Independent Examiner's Report to the Trustees of
Bentley Heath Community
Association**

Independent examiner's report to the trustees of Bentley Heath Community Association

I report to the charity trustees on my examination of the accounts of Bentley Heath Community Association (the Trust) for the year ended 31st December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Susan West FCA

West - Chartered Accountants
Suite K, Priest House
1624 High Street
Knowle
Solihull
West Midlands
B93 0JU

Date: 14th March 2025

**Bentley Heath Community
Association**

**Statement of Financial Activities
for the Year Ended 31st December 2024**

		2024 Unrestricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		700	-
Other trading activities	2	33,242	32,947
Investment income	3	800	299
Total		34,742	33,246
EXPENDITURE ON			
Raising funds		39,109	37,737
Other		600	960
Total		39,709	38,697
NET INCOME/(EXPENDITURE)		(4,967)	(5,451)
RECONCILIATION OF FUNDS			
Total funds brought forward		72,526	77,977
TOTAL FUNDS CARRIED FORWARD		67,559	72,526

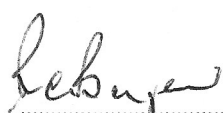
The notes form part of these financial statements

**Bentley Heath Community
Association**

**Balance Sheet
31st December 2024**

	Notes	2024 Unrestricted funds £	2023 Total funds £
FIXED ASSETS			
Tangible assets	6	32,242	38,104
CURRENT ASSETS			
Debtors	7	1,608	1,106
Cash at bank		37,148	37,118
		38,756	38,224
CREDITORS			
Amounts falling due within one year	8	(3,439)	(3,802)
NET CURRENT ASSETS		35,317	34,422
TOTAL ASSETS LESS CURRENT LIABILITIES		67,559	72,526
NET ASSETS		67,559	72,526
FUNDS	9		
Unrestricted funds		67,559	72,526
TOTAL FUNDS		67,559	72,526

The financial statements were approved by the Board of Trustees and authorised for issue on 14th March 2025 and were signed on its behalf by:


.....
R Bryant - Trustee

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.

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.

Tangible fixed assets

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

Leasehold land & buildings - over the period of the lease

Taxation

The charity is exempt from tax on its charitable activities.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Bentley Heath Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Room hire	33,242	32,947

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	800	299

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

Trustees' expenses

Expenses totalling £809.88 were reimbursed to the trustees during this period (2023 £594.59).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Other trading activities	32,947
Investment income	299
Total	33,246
EXPENDITURE ON	
Raising funds	37,737
Other	960
Total	38,697
NET INCOME/(EXPENDITURE)	(5,451)
RECONCILIATION OF FUNDS	
Total funds brought forward	77,977
TOTAL FUNDS CARRIED FORWARD	72,526

**Bentley Heath Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

6. TANGIBLE FIXED ASSETS

	Leasehold land & buildings £
COST OR VALUATION	
At 1st January 2024 and 31st December 2024	<u>85,000</u>
DEPRECIATION	
At 1st January 2024	46,896
Charge for year	<u>5,862</u>
At 31st December 2024	<u>52,758</u>
NET BOOK VALUE	
At 31st December 2024	<u>32,242</u>
At 31st December 2023	<u>38,104</u>

Cost or valuation at 31st December 2024 is represented by:

	Leasehold land & buildings £
Valuation in 2017	<u>85,000</u>

If land and buildings had not been revalued they would have been included at the following historical cost:

	2024	2023
	£	£
Cost	<u>3,285</u>	<u>3,285</u>

Leasehold land and buildings were valued on an open market basis on 28th April 2017 by Mr R Pomfret (FRICS).

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	793	1,106
Prepayments and accrued income	<u>815</u>	<u>-</u>
	<u>1,608</u>	<u>1,106</u>

**Bentley Heath Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	2,839	2,842
Other creditors	600	960
	<u>3,439</u>	<u>3,802</u>

9. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	35,892	668	36,560
Revaluation reserve	36,634	(5,635)	30,999
	<u>72,526</u>	<u>(4,967)</u>	<u>67,559</u>
TOTAL FUNDS	<u>72,526</u>	<u>(4,967)</u>	<u>67,559</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	34,742	(34,074)	668
Revaluation reserve	-	(5,635)	(5,635)
	<u>34,742</u>	<u>(39,709)</u>	<u>(4,967)</u>
TOTAL FUNDS	<u>34,742</u>	<u>(39,709)</u>	<u>(4,967)</u>

Comparatives for movement in funds

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	35,708	184	35,892
Revaluation reserve	42,269	(5,635)	36,634
	<u>77,977</u>	<u>(5,451)</u>	<u>72,526</u>
TOTAL FUNDS	<u>77,977</u>	<u>(5,451)</u>	<u>72,526</u>

**Bentley Heath Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,246	(33,062)	184
Revaluation reserve	-	(5,635)	(5,635)
	<u>33,246</u>	<u>(38,697)</u>	<u>(5,451)</u>
TOTAL FUNDS	<u><u>33,246</u></u>	<u><u>(38,697)</u></u>	<u><u>(5,451)</u></u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2024.

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2023
for
Bentley Heath Community
Association

West - Chartered Accountants
Office 2 Greswolde House
197b Station Road
Knowle
Solihull
West Midlands
B93 0PU

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for the Year Ended 31st December 2023**

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**Bentley Heath Community
Association**

**Report of the Trustees
for the Year Ended 31st December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. 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

Bentley Heath Community Association has a number of charitable objectives.

They are to promote the well-being of the community for such purposes as may by law be deemed to be charitable and in particular by associating the local authorities, voluntary organisations and residents in a common effort to further health, to advance education, to provide facilities for physical and mental training and recreation and to foster a community spirit for the achievement of the purposes stated.

FINANCIAL REVIEW

The Statement of Financial Activities on page 3 reveals net outgoing resources for the year of £5451.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

523002

Principal address

Widney Road
Bentley Heath
Solihull
B93 9BQ

Trustees

R Bryant
J Crook
A Lang
J Rigby
R Wilks

Independent Examiner

Susan West FCA
West - Chartered Accountants
Office 2 Greswolde House
197b Station Road
Knowle
Solihull
West Midlands
B93 0PU

Approved by order of the board of trustees on 8th March 2024 and signed on its behalf by:



R Wilks - Trustee

**Independent Examiner's Report to the Trustees of
Bentley Heath Community
Association**

Independent examiner's report to the trustees of Bentley Heath Community Association

I report to the charity trustees on my examination of the accounts of Bentley Heath Community Association (the Trust) for the year ended 31st December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Susan West FCA

West - Chartered Accountants
Office 2 Greswolde House
197b Station Road
Knowle
Solihull
West Midlands
B93 0PU

8th March 2024

**Bentley Heath Community
Association**

**Statement of Financial Activities
for the Year Ended 31st December 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	32,947	26,278
Investment income	3	299	42
Total		33,246	26,320
EXPENDITURE ON			
Raising funds		37,737	33,026
Other		960	942
Total		38,697	33,968
NET INCOME/(EXPENDITURE)		(5,451)	(7,648)
RECONCILIATION OF FUNDS			
Total funds brought forward		77,977	85,625
TOTAL FUNDS CARRIED FORWARD		72,526	77,977

The notes form part of these financial statements

**Bentley Heath Community
Association**

**Balance Sheet
31st December 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
FIXED ASSETS			
Tangible assets	6	38,104	43,966
CURRENT ASSETS			
Debtors	7	1,106	1,009
Cash at bank		37,118	35,243
		38,224	36,252
CREDITORS			
Amounts falling due within one year	8	(3,802)	(2,241)
NET CURRENT ASSETS		34,422	34,011
TOTAL ASSETS LESS CURRENT LIABILITIES		72,526	77,977
NET ASSETS		72,526	77,977
FUNDS	9		
Unrestricted funds		72,526	77,977
TOTAL FUNDS		72,526	77,977

The financial statements were approved by the Board of Trustees and authorised for issue on 8th March 2024 and were signed on its behalf by:



J Crook - Trustee

**Notes to the Financial Statements
for the Year Ended 31st December 2023**

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.

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.

Tangible fixed assets

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

Leasehold land & buildings - over the period of the lease

Taxation

The charity is exempt from tax on its charitable activities.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Room hire	32,947	26,278
	<u>32,947</u>	<u>26,278</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	299	42
	<u>299</u>	<u>42</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2023 nor for the year ended 31st December 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Other trading activities	26,278
Investment income	42
Total	<u>26,320</u>
EXPENDITURE ON	
Raising funds	33,026
Other	942
Total	<u>33,968</u>
NET INCOME/(EXPENDITURE)	(7,648)
RECONCILIATION OF FUNDS	
Total funds brought forward	85,625
TOTAL FUNDS CARRIED FORWARD	<u>77,977</u>

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

6. TANGIBLE FIXED ASSETS

	Leasehold land & buildings £
COST OR VALUATION	
At 1st January 2023 and 31st December 2023	<u>85,000</u>
DEPRECIATION	
At 1st January 2023	41,034
Charge for year	<u>5,862</u>
At 31st December 2023	<u>46,896</u>
NET BOOK VALUE	
At 31st December 2023	<u>38,104</u>
At 31st December 2022	<u>43,966</u>

Cost or valuation at 31st December 2023 is represented by:

	Leasehold land & buildings £
Valuation in 2017	<u>85,000</u>

If land and buildings had not been revalued they would have been included at the following historical cost:

	2023	2022
	£	£
Cost	<u>3,285</u>	<u>3,285</u>

Leasehold land and buildings were valued on an open market basis on 28th April 2017 by Mr R Pomfret (FRICS).

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	<u>1,106</u>	<u>1,009</u>

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	2,842	1,299
Other creditors	960	942
	<u>3,802</u>	<u>2,241</u>

9. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	35,708	184	35,892
Revaluation reserve	42,269	(5,635)	36,634
	<u>77,977</u>	<u>(5,451)</u>	<u>72,526</u>
TOTAL FUNDS	<u>77,977</u>	<u>(5,451)</u>	<u>72,526</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,246	(33,062)	184
Revaluation reserve	-	(5,635)	(5,635)
	<u>33,246</u>	<u>(38,697)</u>	<u>(5,451)</u>
TOTAL FUNDS	<u>33,246</u>	<u>(38,697)</u>	<u>(5,451)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	37,721	(2,013)	35,708
Revaluation reserve	47,904	(5,635)	42,269
	<u>85,625</u>	<u>(7,648)</u>	<u>77,977</u>
TOTAL FUNDS	<u>85,625</u>	<u>(7,648)</u>	<u>77,977</u>

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,320	(28,333)	(2,013)
Revaluation reserve	-	(5,635)	(5,635)
	<u>26,320</u>	<u>(33,968)</u>	<u>(7,648)</u>
TOTAL FUNDS	<u>26,320</u>	<u>(33,968)</u>	<u>(7,648)</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	37,721	(1,829)	35,892
Revaluation reserve	47,904	(11,270)	36,634
	<u>85,625</u>	<u>(13,099)</u>	<u>72,526</u>
TOTAL FUNDS	<u>85,625</u>	<u>(13,099)</u>	<u>72,526</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	59,566	(61,395)	(1,829)
Revaluation reserve	-	(11,270)	(11,270)
	<u>59,566</u>	<u>(72,665)</u>	<u>(13,099)</u>
TOTAL FUNDS	<u>59,566</u>	<u>(72,665)</u>	<u>(13,099)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2023.

**Bentley Heath Community
Association**

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Other trading activities		
Room hire	32,947	26,278
Investment income		
Deposit account interest	299	42
Total incoming resources	33,246	26,320
EXPENDITURE		
Raising donations and legacies		
Repairs & renewals	2,046	2,419
Rates and water	980	1,166
Insurance	851	771
Light and heat	9,213	2,453
Telephone	55	20
Postage and stationery	211	206
Sundries	146	180
Household & cleaning	11,544	10,319
Licences	495	377
Refurbishment costs	5,739	8,557
Ground rent	245	245
Computer & IT costs	350	271
Professional fees	-	180
Leasehold land & buildings depreciation	5,862	5,862
	37,737	33,026
Support costs		
Governance costs		
Independent examiner fees	960	942
Total resources expended	38,697	33,968
Net expenditure	(5,451)	(7,648)

This page does not form part of the statutory financial statements

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2022
for
Bentley Heath Community
Association

West - Chartered Accountants
Office 2 Greswolde House
197b Station Road
Knowle
Solihull
West Midlands
B93 0PU

**Bentley Heath Community
Association**

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for the Year Ended 31st December 2022**

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**Bentley Heath Community
Association**

**Report of the Trustees
for the Year Ended 31st December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. 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

Bentley Heath Community Association has a number of charitable objectives.

They are to promote the well-being of the community for such purposes as may by law be deemed to be charitable and in particular by associating the local authorities, voluntary organisations and residents in a common effort to further health, to advance education, to provide facilities for physical and mental training and recreation and to foster a community spirit for the achievement of the purposes stated.

FINANCIAL REVIEW

The Statement of Financial Activities on page 3 reveals net outgoing resources for the year of £7648.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

523002

Principal address

Widney Road
Bentley Heath
Solihull
B93 9BQ

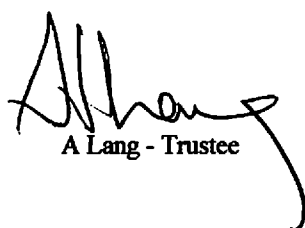
Trustees

R Bryant
J Crook
A Lang
J Rigby
R Wilks

Independent Examiner

Susan West FCA
West - Chartered Accountants
Office 2 Greswolde House
197b Station Road
Knowle
Solihull
West Midlands
B93 0PU

Approved by order of the board of trustees on 24th March 2023 and signed on its behalf by:


A Lang - Trustee

**Independent Examiner's Report to the Trustees of
Bentley Heath Community
Association**

Independent examiner's report to the trustees of Bentley Heath Community Association

I report to the charity trustees on my examination of the accounts of Bentley Heath Community Association (the Trust) for the year ended 31st December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Susan West FCA
West - Chartered Accountants
Office 2 Greswolde House
197b Station Road
Knowle
Solihull
West Midlands
B93 0PU

28th March 2023

**Bentley Heath Community
Association**

**Statement of Financial Activities
for the Year Ended 31st December 2022**

		2022 Unrestricted funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		-	17,335
Other trading activities	2	26,278	16,376
Investment income	3	42	2
Total		26,320	33,713
 EXPENDITURE ON			
Raising funds		33,026	28,902
Other		942	900
Total		33,968	29,802
 NET INCOME/(EXPENDITURE)		(7,648)	3,911
 RECONCILIATION OF FUNDS			
Total funds brought forward		85,625	81,714
 TOTAL FUNDS CARRIED FORWARD		77,977	85,625

The notes form part of these financial statements

**Bentley Heath Community
Association**

**Balance Sheet
31st December 2022**

	Notes	2022 Unrestricted funds £	2021 Total funds £
FIXED ASSETS			
Tangible assets	6	43,966	49,828
CURRENT ASSETS			
Debtors	7	1,009	1,416
Cash at bank		35,243	36,338
		<u>36,252</u>	<u>37,754</u>
CREDITORS			
Amounts falling due within one year	8	(2,241)	(1,957)
NET CURRENT ASSETS		<u>34,011</u>	<u>35,797</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>77,977</u>	<u>85,625</u>
NET ASSETS		<u>77,977</u>	<u>85,625</u>
FUNDS	9		
Unrestricted funds		<u>77,977</u>	<u>85,625</u>
TOTAL FUNDS		<u>77,977</u>	<u>85,625</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24th March 2023 and were signed on its behalf by:



J Crook - Trustee

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.

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.

Tangible fixed assets

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

Leasehold land & buildings - over the period of the lease

Taxation

The charity is exempt from tax on its charitable activities.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Bentley Heath Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Room hire	26,278	16,376

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	42	2

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	17,335
Other trading activities	16,376
Investment income	2
Total	33,713
 EXPENDITURE ON	
Raising funds	28,902
Other	900
Total	29,802
 NET INCOME	 3,911
 RECONCILIATION OF FUNDS	
Total funds brought forward	81,714
 TOTAL FUNDS CARRIED FORWARD	 85,625

**Bentley Heath Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

6. TANGIBLE FIXED ASSETS

	Leasehold land & buildings £
COST OR VALUATION	
At 1st January 2022 and 31st December 2022	<u>85,000</u>
DEPRECIATION	
At 1st January 2022	35,172
Charge for year	<u>5,862</u>
	<u>41,034</u>
At 31st December 2022	
NET BOOK VALUE	
At 31st December 2022	<u>43,966</u>
	<u>49,828</u>
At 31st December 2021	

Cost or valuation at 31st December 2022 is represented by:

	Leasehold land & buildings £
Valuation in 2017	<u>85,000</u>

If land and buildings had not been revalued they would have been included at the following historical cost:

	2022 £	2021 £
Cost	<u>3,285</u>	<u>3,285</u>

Leasehold land and buildings were valued on an open market basis on 28th April 2017 by Mr R Pomfret (FRICS).

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	<u>1,009</u>	<u>1,416</u>

**Bentley Heath Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	1,299	1,057
Other creditors	942	900
	<u>2,241</u>	<u>1,957</u>

9. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	37,721	(2,013)	35,708
Revaluation reserve	47,904	(5,635)	42,269
	<u>85,625</u>	<u>(7,648)</u>	<u>77,977</u>
TOTAL FUNDS	<u>85,625</u>	<u>(7,648)</u>	<u>77,977</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,320	(28,333)	(2,013)
Revaluation reserve	-	(5,635)	(5,635)
	<u>26,320</u>	<u>(33,968)</u>	<u>(7,648)</u>
TOTAL FUNDS	<u>26,320</u>	<u>(33,968)</u>	<u>(7,648)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	28,175	9,546	37,721
Revaluation reserve	53,539	(5,635)	47,904
	<u>81,714</u>	<u>3,911</u>	<u>85,625</u>
TOTAL FUNDS	<u>81,714</u>	<u>3,911</u>	<u>85,625</u>

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,713	(24,167)	9,546
Revaluation reserve	-	(5,635)	(5,635)
	<u>33,713</u>	<u>(29,802)</u>	<u>3,911</u>
TOTAL FUNDS	<u>33,713</u>	<u>(29,802)</u>	<u>3,911</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	28,175	7,533	35,708
Revaluation reserve	53,539	(11,270)	42,269
	<u>81,714</u>	<u>(3,737)</u>	<u>77,977</u>
TOTAL FUNDS	<u>81,714</u>	<u>(3,737)</u>	<u>77,977</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	60,033	(52,500)	7,533
Revaluation reserve	-	(11,270)	(11,270)
	<u>60,033</u>	<u>(63,770)</u>	<u>(3,737)</u>
TOTAL FUNDS	<u>60,033</u>	<u>(63,770)</u>	<u>(3,737)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2022.

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2021
for
Bentley Heath Community
Association

West - Chartered Accountants
Office 2 Greswolde House
197b Station Road
Knowle
Solihull
West Midlands
B93 0PU

**Bentley Heath Community
Association**

**Contents of the Financial Statements
for the Year Ended 31st December 2021**

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Report of the Trustees	1
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Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 7
Detailed Statement of Financial Activities	8

**Bentley Heath Community
Association**

**Report of the Trustees
for the Year Ended 31st December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. 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

Bentley Heath Community Association has a number of charitable objectives.

They are to promote the well-being of the community for such purposes as may by law be deemed to be charitable and in particular by associating the local authorities, voluntary organisations and residents in a common effort to further health, to advance education, to provide facilities for physical and mental training and recreation and to foster a community spirit for the achievement of the purposes stated.

FINANCIAL REVIEW

The Statement of Financial Activities on page 3 reveals net incoming resources for the year of £3552

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

523002

Principal address

Widney Road
Bentley Heath
Solihull
B93 9BQ

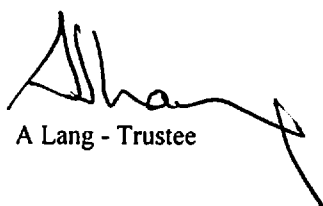
Trustees

R Bryant
J Crook
A Lang
J Rigby
R Wilks

Independent Examiner

Susan West FCA
West - Chartered Accountants
Office 2 Greswolde House
197b Station Road
Knowle
Solihull
West Midlands
B93 0PU

Approved by order of the board of trustees on 28th June 2022 and signed on its behalf by:



A Lang - Trustee

**Independent Examiner's Report to the Trustees of
Bentley Heath Community
Association**

Independent examiner's report to the trustees of Bentley Heath Community Association

I report to the charity trustees on my examination of the accounts of Bentley Heath Community Association (the Trust) for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Susan West FCA
West - Chartered Accountants
Office 2 Greswolde House
197b Station Road
Knowle
Solihull
West Midlands
B93 0PU

28th June 2022

**Bentley Heath Community
Association**

**Statement of Financial Activities
for the Year Ended 31st December 2021**

	Notes	Unrestricted funds £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		17,335
Other trading activities	2	16,376
Investment income	3	2
Total		33,713
 EXPENDITURE ON		
Raising funds		28,902
Other		900
Total		29,802
 NET INCOME		3,911
 RECONCILIATION OF FUNDS		
Total funds brought forward		81,714
 TOTAL FUNDS CARRIED FORWARD		85,625

The notes form part of these financial statements

**Bentley Heath Community
Association**

**Balance Sheet
31st December 2021**

	Notes	Unrestricted funds £
FIXED ASSETS		
Tangible assets	5	49,828
CURRENT ASSETS		
Debtors	6	1,416
Cash at bank		36,338
		37,754
CREDITORS		
Amounts falling due within one year	7	(1,957)
NET CURRENT ASSETS		35,797
TOTAL ASSETS LESS CURRENT LIABILITIES		85,625
NET ASSETS		85,625
FUNDS	8	
Unrestricted funds		85,625
TOTAL FUNDS		85,625

The financial statements were approved by the Board of Trustees and authorised for issue on 28th June 2022 and were signed on its behalf by:



J Crook - Trustee

**Notes to the Financial Statements
for the Year Ended 31st December 2021**

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.

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.

Tangible fixed assets

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

Leasehold land & buildings - over the period of the lease

Taxation

The charity is exempt from tax on its charitable activities.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Bentley Heath Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

2. OTHER TRADING ACTIVITIES

	£
Room hire	16,376
	<u> </u>

3. INVESTMENT INCOME

	£
Deposit account interest	2
	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2021.

5. TANGIBLE FIXED ASSETS

	Leasehold land & buildings £
COST OR VALUATION	
At 1st January 2021 and 31st December 2021	85,000
	<u> </u>
DEPRECIATION	
At 1st January 2021	29,310
Charge for year	5,862
	<u> </u>
At 31st December 2021	35,172
	<u> </u>
NET BOOK VALUE	
At 31st December 2021	49,828
	<u> </u>

Cost or valuation at 31st December 2021 is represented by:

	Leasehold land & buildings £
Valuation in 2017	85,000
	<u> </u>

If land and buildings had not been revalued they would have been included at the following historical cost:

	£
Cost	3,285
	<u> </u>

Leasehold land and buildings were valued on an open market basis on 28th April 2017 by Mr R Pomfret (FRICS).

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade debtors	1,416
	<u>1,416</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	1,057
Other creditors	900
	<u>1,957</u>

8. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	28,175	9,546	37,721
Revaluation reserve	53,539	(5,635)	47,904
	<u>81,714</u>	<u>3,911</u>	<u>85,625</u>
TOTAL FUNDS	<u>81,714</u>	<u>3,911</u>	<u>85,625</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,713	(24,167)	9,546
Revaluation reserve	-	(5,635)	(5,635)
	<u>33,713</u>	<u>(29,802)</u>	<u>3,911</u>
TOTAL FUNDS	<u>33,713</u>	<u>(29,802)</u>	<u>3,911</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2021.