

WYTHALL COMMUNITY ASSOCIATION

Charity No. 243332

REPORT AND FINANCIAL STATEMENTS

Year ended 31st December 2020

WYTHALL COMMUNITY ASSOCIATION

Charity Number: 243332

Reference and administrative information

General Committee:

Mrs E A Johnson	Treasurer – President from September 2020
Miss H Cleaver	Secretary – from September 2020
Mr B Brittle	
Mr R Burn	co-opted August 2020
Mr K Byng	Member of the Management Committee
Mrs A Cherry	
Mr G N Denaro	Chairman of the General Committee to September – Member of Management Committee
Mrs J Dyer MBE	President – resigned from office September 2020
Mr A G Griffin	Vice-Chairman of the General Committee
Mr S I Howarth	
Mr H Knowles	
Mr J Mann	
Mrs M Neale	
Mr A Rand	appointed September 2020, Assistant Treasurer
Mr P A Richardson	
Mr M Stinton	Member of the Management Committee
Mr B Stokes	
Mr B Thompson	

Appointed Representatives

Mr D Ashby	Wythall Community Club	- member of Management committee
Mr J Attwood	Wythall & District German-Shepherd Dog Training Club -	Resigned from Management committee September 2020
Mr N Bridgens	Wythall Parochial Church Council	
Mr R Clarke	1 st Tidbury Green (Wythall) Scout Group	
M/s M Evans	Wythall CA Bowling Club	
Mr R Harris	Redhill Archers	
Mrs S Hession	Bromsgrove Conservative Association	Member of Management Committee
Mr B Knee	Shirley & Wythall Chess Club	
Mrs C M Quirk	Pearls of Wythall	appointed 25.09.20
Mrs C Stokes	Wythall WI	
Mr K Turner	Wythall Tennis Club	appointed 12.03.2021
Mr L Turner	Wythall Residents Association	
Mr K Yates	Wythall Parish Council	

Appointed Representatives of Wythall Community Hall Trust

Mrs S Baxter	Vice-President	Chairman of the General Committee from August
Mr M B Jones		

During the year the Wythall Radio Club withdrew their representation; Wythall & Hollywood Fun Run ceased to have a representative as the organisation is being wound up - the representative Mr R Burn was co-opted as an independent trustee; Pearls of Wythall (a WI organisation) applied to become a constituent organisation and appointed Charlotte Quirk as their representative. Sharon Attwood resigned as a trustee in September, relinquishing her position as secretary.

WYTHALL COMMUNITY ASSOCIATION

Premises

Wythall House and Park, 52 Silver Street, Wythall, Birmingham B47 6LZ
Telephone: 01564 823281

General Manager

Alan Griffin

Independent Examiner

Jerroms, Accountants
Blythe Gate, Blythe Valley Park, Solihull, B90 8AH

Bankers

HSBC plc, 275 Stratford Road, Shirley, Solihull, West Midlands B90 3AP

WYTHALL COMMUNITY ASSOCIATION
Report of the General Committee for the year ended 31st December 2020

The General Committee, who are the trustees of the charity, present their report and financial statements for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wythall Community Association is an unincorporated association of members, which registered as a charitable entity in the UK in 1965. It is governed by its Constitution, which was last amended in 1998.

The governing body of the Association is its General Committee, which comprises those elected / appointed from the following:

- The elected Honorary Officers of the Association,
- One Representative if appointed of each Constituent Group, Section or Local Authority,
- Representatives of Full Members elected at the A.G.M. (total to not exceed those in the last class above).
- One Representative of Associate Members if elected at the A.G.M.,
- Two Representatives (non-voting) of Junior members if elected at the A.G.M.,
- Two representatives appointed by the Trustees of Wythall Community Hall Trust,
- Persons co-opted by the General Committee (total to not exceed 25% of those in the above six classes.).

Potential trustees are provided with information about the organisation and the responsibilities involved. They are given the opportunity to discuss any matters arising with an Officer before they sign the declaration of acceptance and willingness to act as a managing charity trustee of the Association.

Individual trustees are elected annually at the Annual General Meeting; persons appointed by Constituent Groups take up the position when they sign the undertaking.

The members of the General Committee are the managing trustees of the charity and they direct the policy and general management of the affairs of the Association, appointing a Management Committee from amongst its members.

The General Committee meets not less than three times a year and delegates the majority of its powers to the Management Committee.

The Management Committee meets monthly. It receives reports from sub-committees and the General Manager, making decisions and proposals to ensure the facilities are correctly used, maintained and comply with relevant legislation. The Management Committee delegates the day-to-day operation of the facilities to the control of the General Manager and his two assistants. The General Manager has power to employ staff necessary to service the premises.

The Officers Group, Health & Safety, House & Park, Carnival and Bonfire Night Committees are made up of members of Management and other individuals. All committees operate under specific terms of reference which delegate certain functions from the Management Committee and to whom they have to report to have their decisions ratified.

Wythall Community Club is a Section of the Association, controlled by its own committee, which is elected by and from the members of the Wythall Community Club at their Annual General Meeting. It runs the registered members' club in Wythall House. It is a separate legal entity but all the members are members of Wythall Community Association.

WYTHALL COMMUNITY ASSOCIATION

STRUCTURE, GOVERNANCE AND MANAGEMENT continued

Wythall Community Hall Trust is a Registered Charity (No. 523212) and its Trustees have entered into a Deed of Trust setting forth the purposes and conditions under which they hold the property in trust for the Association. The Trustees are appointed by the General Committee of the Association and currently are Messrs. M B Jones, G Denaro, Mrs S Baxter, Mrs J Dyer and Mrs S Attwood.

The Annual General Meeting for 2020 was delayed due to the Covid situation nationwide but finally held on 14th September 2020. The General Committee was formed comprising 32 members: - 3 Officers, 12 representatives of Constituent Groups, 16 representatives of individual members and 1 representative of Wythall Community Hall Trust, as the other representative has been appointed as a Vice-President.

When the General Committee delegated their powers to Management they required any projects requiring planning permission to be ratified by them before implementation.

Members served throughout the year except where shown on the Legal and Administrative information, page 1.

OBJECTIVES AND ACTIVITIES

The Association shall be non-party in politics and non-sectarian in religion and its objects shall be to:
promote the benefit of the inhabitants of the Parish of Wythall and neighbourhood, without distinction, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
establish, or secure the establishment of a Community Centre and to maintain and manage the same in furtherance of these objects;
promote such other charitable purposes as may from time to time be determined.

The Association's aims are to maintain the site for use by members, constituent organisations and local inhabitants. This is done by allowing clubs to rent specific areas for their activities, by providing facilities for hire and allowing free access to the park facility for members and residents who respect the pleasure of others.

During the year the Association has been unable to provide the usual facilities for members and local residents to use and hire to provide activities and interest groups due to the Covid infection. All the meeting rooms and facilities have been closed under the national regulations during the periods 21st March to 16th July and from 4th November onwards. Consequently the Carnival, Bonfire Night, the Panto and other events were cancelled.

The Association's main activities are based on a 37 acre site, which includes Wythall House and Park Hall. This is a freehold site in Worcestershire entirely within the Green Belt to the south of Birmingham and is dedicated to recreational purposes in the Bromsgrove District Plan. The title of the site and all property acquired by or for the purposes of the Association is vested in the five Trustees who comprise Wythall Community Hall Trust.

The activities of the volunteers were curtailed and paid staff of the Association were furloughed under the government scheme. Where possible some staff were partially furloughed to enable the minimum of maintenance to be undertaken.

The outside areas include gardens, planted woodlands, a children's playground and areas for casual play and general usage by all well-wishers. Most other areas are also for general usage, when not designated to clubs for organised activities. These include the use of two Association and junior football pitches; a Gaelic football pitch, an archery range, tennis courts, a bowling green and a dog training area. One of the four hard tennis courts and the bowling green are partially available for use by the general membership under the supervision of the relevant sports clubs. The fenced area used for training dogs off lead is used by other dog walkers in addition to the Dog Club as well as general use at other times.

WYTHALL COMMUNITY ASSOCIATION OBJECTIVES AND ACTIVITIES continued

The buildings include the following –

Wythall House and environs which include various lounges and bars, a games room, meeting rooms, offices and associated facilities. Wythall Community Club operates a Registered Members' Club in most of these areas and is responsible for its own management during its bar opening hours. It is a section of the Association, formed to provide opportunities for recreation and social intercourse, encouragement of good fellowship and other activities likely to be beneficial to members of Wythall Community Association. The Club finances are detailed in its separate accounts and are reflected in the income of the Association by way of rent received, a service charge and whenever possible an allocation of surplus funds.

Park Hall, which comprises a dance hall / function suite for daytime or evening use, with stage, kitchen and conditional-licensed bar, catering for about 180 people. It is normally hired to local societies, clubs and individual members for events such as meetings, weddings, dances, parties and their fund-raising occasions.

Britannia Room, a smaller games/function room for daytime or evening use, catering for up to about 120 people. It has a stage, skittle alley and other indoor games facilities and a bar.

Meeting Rooms (several) for up to 40 people for daytime or evening use, with limited facilities for indoor games, shows, conferences etc.

Other buildings which were funded, installed and are maintained by constituent groups and which are legally part of the assets of Wythall Community Hall Trust and include: pavilions and headquarters for the Scout Group, Archery, Bowling, Football, Tennis, Dog Training Club, Theatre Company and the Homing Society.

Service buildings provided by the Association, in addition to those outlined above include changing rooms and ablution areas and buildings used for storage of outdoor machinery and equipment.

Voluntary help and gifts in kind. The General Committee are extremely grateful to all the volunteers who help and support their activities in order to encourage a community ownership. On a regular basis volunteers undertake tasks including committee work, planning events, mowing & maintenance, serving behind bars and on an occasional basis compiling and delivering the newsletter, helping with events - being stewards – security, gates & parking, working parties, project groups and organising sports on the park. Suppliers, businesses and individuals have also been generous in providing donations of goods that have been used to enhance fund-raising events, improve our park machinery and facilities.

ACHIEVEMENTS AND PERFORMANCE

Via its Management and sub-committee structure, the General Committee met 3 times in 2020 due to the lockdown situation. We closed from 21st March due to government restrictions, with the club re-opening on a restricted basis in July until it was closed again 4th November. The meeting and function rooms could not be used but some sports were able to play outside for a time under restrictions

Before Covid arrived we enjoyed a successful second year of collecting and shredding Christmas trees from local residents; and we held a most successful and entertaining Pantomime in Park Hall.

We were unable to organise the usual fundraising events – Carnival, Classic Car and Dog Show and Bonfire Night

We applied for and finally got planning permission to site 5 small containers on the Park for use as additional storage for the Archers, Scouts, Junior Football and Dog Training Club. Only one of these has been put in situ so far.

We had been planning to introduce parking charges in February but these were delayed (due to Covid) and finally got going in the last week of November. It is early days but it seems that these have been accepted by most of the current users.

WYTHALL COMMUNITY ASSOCIATION

ACHIEVEMENTS AND PERFORMANCE continued

One Newsletters was produced, covering information on local activities and events, and delivered to about 4,500 houses in the Parish. We are grateful to the volunteers who edit, co-ordinate and deliver the magazine. We have included some advertising in the magazine to offset the cost of production.

Our **website, www.wythall-park.org.uk**, is administered by a volunteer webmaster and kept up to date from information provided by local organisations.

Our **Facebook Group, Wythall Park-Life**, is now well established exchanging comments, promoting events. The calendar printed from photographs was repeated for 2020 for the final time.

For Christmas 2020 cards were printed and sold, using photographs from Facebook. With the support of local outlets which were able to trade we believe the sales were sufficient to more than cover costs but due to lockdown the final results are not known.

Children's Play areas. The Association continues to maintain the play areas and toilets on a daily basis.

Perimeter Path, Fitness Stations and Toilets. The path around the park's perimeter and fitness stations, provided by Bromsgrove District Council from S106 funds, have continued to provide a useful facility. The toilets have been maintained where possible by the Association but they have been abused during lockdown so without staff being on site we have had to close them.

The Picnic area. This continues to be well used but has sustained damage over the summer.

Park Pitches. The football pitches which were treated using the Section 106 funds have improved playing surfaces but still suffer from lack of drainage. The Junior football has flourished with pitches around the outer part of what was the cricket field.

Changing room improvements. Following the upgrade to the changing room showers we had hoped to improve the toilet facilities. We have not been able to source additional grants so the funding received from the "New Homes Bonus" pot administered by Bromsgrove DC will be spent in Spring 2021 on a reduced scheme.

Covid Funding. As a charity we have struggled to obtain some of the grants and support from the Government. Initially our Rateable Value exceeded the value grants were offered to by £1; but this has been changed as time went on. We were able to qualify for a Sport England grant towards overheads when everything closed down initially. Since then we have received two sums through the District Council. We have also claimed Furlough payments.

Bounce Back Loans were offered to businesses and we applied for £45,000 which we were granted. This is to be repaid over the next 6 years.

During Lockdown the Park facilities have been well used (and sometimes abused) as a recreation space. Some sports were able to continue on a socially distance basis and the clubs put the necessary effort into alterations and risk assessments. We have been grateful for the support we have received from memberships and donations.

Future Developments. We are aware that no major projects are possible at this time unless they are funded from outside sources. We are very aware of the shortfall in the Association's finances and continue with our efforts to reduce the overheads and encourage use of the facilities. The review of rental charges for 2020 were paid by some clubs and contested by others – but as Covid has turned all activities on their heads this will need further discussion for 2021.

WYTHALL COMMUNITY ASSOCIATION FINANCIAL REVIEW

The Statement of Financial Activities for the year is set out on page 10 of the financial statements. A summary of the financial results is set out below:

Incoming Resources

The Association's income total of £212,131 comprised General Funds of £211,186 and contributions of £945 donated towards the specific project of getting planning permissions.

During the year we received grants of £36,000 towards Covid and £69,219 for furlough

Voluntary income includes amounts received from subscriptions, grants and donations.

The grant from the Parish Council £5,000 was the balance of 2019/20 because of the differences in financial year ends.

Donations this year: a number of contributions were received after vandalism had been reported on the park and in appreciation of the park facility; we obtained a grant of £2,000 from Limoge Trust and donation from Kilby & Son Limited.

£3,169 was recovered under the Gift Aid scheme in respect of 2019 and 2020 donations and subscriptions

Income from activities for generating funds reflects the fund-raising activities and amounts to £3,476 in total.

This was severely affected by Covid lockdowns. In January the pantomime was a success and the Christmas tree collection increased on the previous year. In November we eventually starting the car parking fees but the activities on the park are restricted and the sales of Christmas cards is a new venture.

Carnival, the Draw and Bonfire Night were all cancelled due to Covid.

Investment Income. Bank interest at £5 this year reflects the low level of interest rates and bank balances.

Incoming resources from charitable activities is rents received when the rooms and facilities are hired to groups and individuals for their activities, meetings, etc., also the income received over the bar during some of the events. The total income from these sources decreased by £86,212 (2019 +£6,021) some 53% reflecting the period of closure of the site.

Resources Expended

The cost of running the Association decreased this year from £242,138 in 2019 to £196,995.

Costs of activities for generating funds are the expenses incurred in putting on the events. The pantomime cost was for the entertainers. Final revenue and costs for the Christmas cards have to be received – some businesses that sold them now being closed.

Charitable activities comprise the majority of the expenses.

Utility costs show a decrease due to a reduction in use.

General repairs, maintenance and cleaning costs have increased slightly because the savings in not being open is offset by additional costs incurred to ensure the site is kept virus free and maintenance contracts have to be retained.

Employment costs decreased by 12% - Junior workers were not required; and staff who left were not replaced so fewer staff have been furloughed – receiving only 80% of their salary, Also when a Manager left the opportunity was taken to change the structure and replace her with younger member of staff. We retain a minimum staff which we hope will cover the number of hours required when the site is able to be used and trust our casuals will return.

Governance costs. Due to the nature of the organisation this cost is low because the management of the Association is undertaken by volunteers but some advice is being sought.

Net resources for the year is a surplus of £14,191 on the general fund.

The Restricted Funds are contributions for a specific purpose – a planning application for storage containers for use by 4 clubs that paid the expenses. The balance reflects the contribution for the tables which are still to be purchased.

WYTHALL COMMUNITY ASSOCIATION FINANCIAL REVIEW continued

Reserves

The Trustees have reviewed the reserves of the charity. This review encompassed the nature of the income and expenditure along with the fluctuations which arise between the income sources, grants and regular expenses.

Restrictions introduced in respect of COVID-19 have impacted many of the activities of the Association and the clubs. This has resulted in a significant drop in income however grants from the Government and Sports England along with furlough monies have led to a reduction in the adverse balance of the General funds by £14,919 to -£30,566. The Association continues to show £450,287 of the funds invested in the property and Restricted Funds at £1,380.

The balance sheet shows current net assets of £47,027 and long term creditors of £76,213 – an adverse situation of £29,186.

Included in creditors is £7,691 in respect of subscriptions paid in advance but no part of these has ever been repaid. There are also personal interest free loans of £32,750, and a scheme to start repaying these has been put in place as income streams start to recover.

A Bounce Back Loan aimed to support organizations impacted by the COVID-19 restrictions was secured during the year amounting to £45,000. This is repayable over 6 years, with no re-payments due in the first year. There is also an option to extend the term to 10 years.

Owing to the limited volume of income stream and the risks contained therein, care will have to be taken that staff costs do not exceed income as we return to work.

PLANS FOR THE FUTURE

The Association has tried to get professional advice to assist the charity through the current situation.

The Association is aware of the need to raise some capital and was trying to see if there is a possibility of raising this by selling long leases to the organisations which currently have a substantial headquarters within the park.

We were also looking at re-structuring the organisation to become a Charitable Incorporated Organisation which can legally hold the title to the land and the organisation becomes responsible for its debts.

The Association plans to continue to provide the current services and encourage more members and non-members to contribute towards the facilities.

The charges for car parking for users of the Park has started and it is hoped that this will be successful in 2021.

The funds previously loaned by individuals have been vital to our cash flow position and at this stage we are hoping they can be repaid after the restructuring is completed.

WYTHALL COMMUNITY ASSOCIATION

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- 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 that 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the General Committee on 22nd March 2021 and signed on their behalf by:

S Baxter



Chairman

WYTHALL COMMUNITY ASSOCIATION

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

We report to the Trustee's on the examination of the financial statements of Wythall Community Association for the year ended 31 December 2020.

Responsibilities and basis of report

As the Trustee's of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that we are qualified to undertake the examination because we are a member of ACCA, which is one of the listed bodies.


Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

We understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Jerroms
Chartered Certified Accountants

Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands
B90 8AH

30 April 2021

WYTHALL COMMUNITY ASSOCIATION

Statement of Financial Activities

for the year ended 31st December 2020

				31st December 2019			
	Note	Restricted Funds £	Unrestricted Fund £	Total Funds £	Restricted Funds £	Unrestricted Fund £	Total Funds £
Incoming Resources							
Incoming resources from generated funds							
Voluntary income	2	945	63,731	64,676	15,705	53,586	69,291
Activities for generating funds	3		3,476	3,476		20,253	20,253
Investment income	4		5	5		3	5
Incoming resources from charitable activities	5		74,755	74,755		160,967	160,967
Furlough Grant			69,219	69,219			
Total Incoming Resources		945	211,186	212,131	15,705	234,809	250,514
Resources Expended							
Costs of generating funds							
Cost of activities for generating funds	6		627	627		10,668	10,668
Charitable activities	7	945	194,530	195,475	14,325	230,850	245,175
Governance costs	8		1,838	1,838		620	620
Total Resources Expended		945	196,995	197,940	14,325	242,138	256,463
Net resources surplus / deficit		0	14,191	14,191	1,380	-7,329	-5,949
Total funds brought forward		1,380	422,594	423,974	0	429,923	412,859
Total funds carried forward		1,380	436,785	438,165	1,380	422,594	423,974
Net resources surplus		0	14,191	14,191	1,380	-7,329	-5,949
Total general funds brought forward		1,380	-44,757	-43,377	0	-37,428	-37,428
Total funds carried forward		1,380	-30,566	-29,186	1,380	-44,757	-43,377

The notes on pages 13 to 18 form part of the financial statements

1. The first step is to identify the problem or question that needs to be answered. This involves understanding the context and the specific requirements of the task.

WYTHALL COMMUNITY ASSOCIATION

Balance Sheet as at 31st December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	11	<u>450,287</u>	<u>450,287</u>
<i>Total fixed assets</i>		<u>450,287</u>	<u>450,287</u>
Current assets			
Stocks		587	2,145
Debtors	12	16,847	5,667
Cash at bank and in hand		50,414	15,624
<i>Total current assets</i>		<u>67,848</u>	<u>23,436</u>
Liabilities			
Creditors: amounts falling due within one year	13	<u>20,821</u>	<u>37,166</u>
<i>Net current liabilities / assets</i>		47,027	-13,730
<i>Total assets less current liabilities</i>		<u>497,314</u>	<u>436,557</u>
Creditors: amounts falling due after more than one year	14	76,213	29,647
<i>Net assets</i>		<u><u>421,101</u></u>	<u><u>406,910</u></u>
The funds of the charity			
Funds invested in Premises		450,287	450,287
General Funds			
<i>brought forward</i>		-44,757	-37,428
<i>surplus for the year</i>		<u>14,191</u>	<u>-7,329</u>
		-30,566	-44,757
Restricted Funds			
<i>not spent in year</i>		<u>1,380</u>	<u>1,380</u>
<i>Total charity funds</i>		<u><u>421,101</u></u>	<u><u>406,910</u></u>

The financial statements on pages 11 to 18 were approved by the General Committee on 22nd March 2021 and signed on their behalf by:

S Baxter
Chair



WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2020

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

Wythall Community Association is a public benefit entity registered in England. The address is given in the charity information on page 2 of these financial statements.

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going Concern

When preparing the financial statements, the members of the General Committee are required to make an assessment of the Association's ability to continue as a going concern.

An entity is a going concern unless the committee intend to liquidate, cease trading or has no realistic alternative to do so. In assessing whether the going concern assumption is appropriate the committee takes into account all available information about the future, which is at least but not limited to 12 months from the date when the financial statements are authorised for issue.

The Association has struggled with declining income streams over a number of years, with 2020 being a major challenge due to the Covid-19 outbreak and the government restrictions put in place to try and manage the outbreak. The Association has benefitted from grants, donations and furlough monies which have eased the impact, but the committee remains acutely aware that income streams need to be strengthened and diversified in order to project the long term future.

To this end, plans are being made to undertake a greater volume of events when circumstances permit supported by improved marketing activity. Car parking charges were also introduced towards the end of 2020, the impact of this is being actively monitored.

In view of the above, the committee consider that the going concern assumption remains appropriate.

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts

1. Accounting Policies continued

(b) Funds structure

Restricted income funds comprise income that has been received for a particular purpose, so it is set aside by the trustees. The restricted funds which have been donated / raised are used to pay for the relevant specific project.

Unrestricted income funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

General Funds invested in the Premises has been shown separately this year in order to clearly identify the current balance.

(c) Income recognition

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

Membership subscriptions received in the nature of a gift are recognised in voluntary income.

Donations and grants are recognised when the Association has been notified in writing of both the amount and settlement date or have been received.

Gift Aid receivable is included in income when there is a valid declaration from the donor, once it is received.

Income from fund-raising activities is included following completion of the event.

Interest on funds held on deposit is included when received.

Income from the charitable activities of the Association include rental / provision of facilities for use by clubs, groups and local residents and are included in the period to which they relate.

The value of any voluntary help received is not included in the accounts but is described in the trustee's annual report.

(d) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure is allocated between cost of generating voluntary income, (fund-raising), expenses in respect of charitable activities (overheads) and governance costs are shown separately.

Information on this attribution refer to note (f) below.

(e) Allocation of governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees. Other services are provided on a voluntary basis.

The governance costs is analysed in note 8.

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts

1. Accounting Policies continued

(f) Costs of raising funds

The costs of generating funds consists of direct expenses in respect of the events. Use of the premises and involvement by the staff is not specifically costed. The events are planned and supervised by volunteers. Costs are a split between events in note 6.

(g) Charitable activities

Costs of charitable activities include the majority of expenses in respect of servicing and maintaining the premises and property which is used by the hirers and users, including local residents and general public. Costs are shown in note 7.

(h) Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and valued at historical cost. Depreciation is charged at rates calculated to write off the cost on a straight line basis over their expected useful lives as follows:

Plant and machinery	over 3 years
Furniture and equipment	over 5 years

The ownership of the property (land and buildings) is vested in the Wythall Community Hall Trust. The amount shown in the Balance Sheet represents historical expenditure by the Association enhancing the value of this freehold property.

(i) Stock

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value.

(j) Contingent liabilities

A contingent liability is identified and disclosed if a possible obligation may result from an occurrence of one or more uncertain future events not wholly within the trustees' control.

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2020

	Projects £	2020 General £	Projects £	2019 General £
2 Voluntary Income				
Members subscriptions		9,110		9,374
Grant from Wythall Parish Council towards park expenses		5,000		4,600
Grant from Sport England towards overheads - Covid		8,000		
Covid funding via Bromsgrove DC grants		28,000		
Donations from Individuals	300	7,877	205	10,818
Donations from Other organisations	520	2,700	15,500	7,764
Gift Aid tax recovered	125	3,044		1,030
Contribution from Wythall Community Hall Trust				20,000
	<u>945</u>	<u>63,731</u>	<u>15,705</u>	<u>53,586</u>
3 Activities for generating funds				
Carnival - including specific donations		0		6,271
Bonfire Night		0		12,108
Draw		0		749
Christmas tree collection		840		578
Pantomime		1,233		0
Car Parking		1,275		0
Christmas Cards		84		0
Events - Calendars, Ladies Day		44		547
		<u>3,476</u>		<u>20,253</u>
4 Investment income				
Bank interest - gross		<u>5</u>		<u>3</u>
5 Incoming resources from charitable activities				
Rental and lettings				
Club		8,143		18,000
Park Hall		6,515		21,888
Wythall House and Britannia Room		7,404		14,065
Park Pitches		14,233		12,695
Park rents		2,955		3,578
		<u>39,250</u>		<u>70,226</u>
Service charge to Wythall Community Club		30,050		60,000
Park Hall bar takings		4,915		29,826
Newsletter		540		915
		<u>74,755</u>		<u>160,967</u>
6 Costs of generating voluntary income				
Carnival		0		2,846
Bonfire Night		0		6,388
costs for previous years just received		0		1,080
Draw		0		93
Panto		549		
Calendars		78		261
		<u>627</u>		<u>10,668</u>

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2020

	Projects £	2020 General £	Projects £	2019 General £
7 Resources expended on charitable activities				
Newsletter		689		1,942
Insurance		10,080		8,507
Utilities		26,150		33,409
General repairs, maintenance and cleaning materials		12,544		12,232
Park Hall bar purchases		3,779		13,895
Stocktakers fees		140		630
Card & finance fees		525		649
Licences costs		295		295
Telephone, stationery & computer		2,714		3,368
Sundry expenses		1,276		1,107
Helpers Party		0		0
Employment costs	Note 10	132,938		151,216
Book-keeping services		3,400		3,600
Project expenses	945		14,325	
	<u>945</u>	<u>194,530</u>	<u>14,325</u>	<u>230,850</u>

8 Governance costs

Consultation fee	1208	
Audit fee	630	620
	<u>1,838</u>	<u>620</u>

9 Trustees' remuneration

None of the trustees received any remuneration from the Association in respect of services rendered in that capacity.

Mr A G Griffin is employed as General Manager

Mrs E Johnson provides book-keeping services

Mr D Ashby provides PA services and Richard Burn is employed as a bar tender.

Payments are made in accordance with the constitution and specifically agreed by the General Committee on 22 April 1999, 24 February 2003 and 22 July 2019.

10 Staff costs

	£	£
Wages and salaries	128,793	144,978
Social security costs	2,788	5,000
Auto enrolment pension	1,043	1,238
Redundancy	314	
	<u>132,938</u>	<u>151,216</u>

The average number of employees, calculated on a full-time equivalent basis, analysed by function was:

Charitable activities	<u>7.3</u>	<u>8.0</u>
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Furlough Grant received

£69,219

Grant was claimed and paid to staff during lockdown

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2020

11 Tangible fixed assets

	Cost £	Depreciation £	Net Book Value £
Freehold Property	450,260	0	450,260
Plant & Machinery	13,629	13,604	25
Furniture & Equipment	69,286	69,284	2
At 31 December 20120	<u>533,175</u>	<u>82,888</u>	<u>450,287</u>
At 31 December 2019	<u>533,175</u>	<u>82,888</u>	<u>450,287</u>

There was no capital expenditure contracted for but not provided in the financial statements (2019 £nil)

	2020 £	2019 £
12 Debtors		
Trade debtors	7,043	3,044
Other debtors	2,549	431
Prepayments and other accrued income	7,255	2,192
	<u>16,847</u>	<u>5,667</u>
13 Creditors: amounts falling due within one year		
Trade creditors	-602	13,579
Taxation and social security	1,799	2,218
Accruals and deferred income	15,624	21,369
Loan repayments	4,000	
	<u>20,821</u>	<u>37,166</u>
14 Creditors: amounts falling due after more than one year		
Deferred income	2,463	2,397
Personal loans	28,750	27,250
HSBC Bounce Back Loan	45,000	0
	<u>76,213</u>	<u>29,647</u>

Deferred income arises from subscriptions paid in advance in respect of 2022 & 2023, loans from individuals and an HSBC Bounce Back Loan taken out during Covid to assist cash flow. Provision for possible loan repayments is shown in creditors

15 Gift Aid Scheme

During the year Gift Aid of £3,169 was claimed in respect of donations and membership fees made under the Gift Aid Scheme. (2019 £2775).

