

WYTHALL COMMUNITY ASSOCIATION

Charity No. 243332

REPORT AND FINANCIAL STATEMENTS

Year ended 31st December 2016

WYTHALL COMMUNITY ASSOCIATION

Reference and administrative information

Charity Number: 243332

General Committee:

Mr N Howarth MBE	President
Mrs J Dyer MBE	Vice President
Mr R G Green	Resigned as Vice President August 2016
Mrs E A Johnson	Treasurer
Mrs S Attwood	Secretary

Mr B Brittle		
Miss H Cleaver	Member of the Management Committee	
Mr H Cope-Knowles		
Mrs H Cope-Knowles		
Mr A G Griffin	Vice-Chairman of the Management Committee	
Mrs B M Gwilliam	resigned April 2016	
Mr R D Hodson	appointed April 2016	resigned Feb 2017
Mr S I Howarth		
Mr P C Johnson	Member of the Management Committee	died 29 th Dec 2016
Mr K Knowles		died 8 th Oct 2016
Mr A Lyndon	Member of the Management Committee	
Mr J Mann		
Mr M Moss		
Mrs M Neale		
Mr P A Richardson		
Mrs L Roberts		
Mr M Stinton	Member of the Management Committee	
Mr B Stokes		
Mr B Thompson		
Mr J Thompson		

Appointed Representatives

Mr D Ashby	Wythall Community Club	- member of Management committee
Mr J Attwood	Wythall & District German-Shepherd Dog Training Club -	
		co-opted to Management February 2017
Mr G Bishop	Smokey-Mountain Country Music Club	replaced July 2016
Mr R Ball	Shirley & Lucas Chess Club	resigned October 2016
Mr R Bell	Wythall Parish Council	
Mr N Bridgens	Wythall Parochial Church Council	
Mr R Burn	Wythall & Hollywood Fun Run	appointed July 2016
Mr P Carton	Redditch Ramblers	resigned July 2016
Mrs A Cherry	Wythall Theatre Company	
Mr S Crosthwaite	Hollywood Christian Life Centre	
Mr R Davis	Portway Homing Society	
Mr D G Dawkes	Wythall Radio Club	
Mr G N Denaro	Bromsgrove Conservative Association	Chairman of the Management Committee
Mr J Eardley	Wythall House Angling Club	stood down July 2016 group no longer exists
M/s M Evans	Wythall CA Bowling Club	appointed July 2016
Mr R Harris	Redhill Archers	
Mr J Hedigan	J M Gaelic Football Club	
Mrs J Hobson	Warwickshire Road Club	resigned October 2016
Mr R D Hodson	Wythall Countryside Carers	resigned April 2016
Mr H R Hooper	Woodrush Rugby Club	
Mr A Jacques	Wythall Cricket Club	appointed October 2016

WYTHALL COMMUNITY ASSOCIATION

Appointed Representatives continued

Mrs J Johnson	Wythall Writers Group	resigned January 2016
Mrs T J Knight	Wythall CA Bowling Club	replaced July 2016
Mr D Perks	Wythall Cricket Club	replaced October 2016
Mr A Phillips	Wythall Parish Allotments Association	
Mr R Spencer	Wythall Tennis Club	
Mrs C Stokes	Wythall WI	
Mr M Thompson	Smokey-Mountain Country Music Club	appointed July 2016
Mr L Turner	Wythall Residents Association	
Dr K Watson	Wythall & Hollywood Fun Run	replaced July 2016

Appointed Representatives of Wythall Community Hall Trust

Mrs S Baxter
Mr M B Jones

During the year the Wythall Countryside Carers, Tidbury Green Scout Group, Warwickshire Road Club and Shirley & Lucas Chess Club ceased to be represented when their trustee was not replaced. Wythall House Angling Club ceased to exist and Redditch Ramblers left the area so their representatives cease to be trustees.

Appointed Constituent Groups (Without certificated Representatives)

Amnesty International	Coppice School P.T.A.
Drakes Cross W. I.	Girl Guides Association
Hollywood W.I	Kingswood Meeting House
Shirley & Lucas Chess Club	Silvermead Court Residents Group
Tidbury Green Scout Group	Warwickshire Road Club
Wythall Countryside Carers	Wythall Flower Club
Wythall Forum	Wythall Gardening Club
Wythall House Golf Society	Wythall History Society
Wythall Photographic Society	Wythall Writers Group
Wythall Young Farmers' Club	

Premises

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

General Manager

Alan Griffin

Independent Examiner

Jerroms Trafalgars, Chartered Accountants
Trafalgar House, 261 Alcester Road South, Kings Heath, Birmingham B14 6DT

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 2016

The General Committee, who are the trustees of the charity, present their report and financial statements for the year ended 31 December 2016. The Trustees present their report and the audited financial statements of the charity for the year ended 31st December 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

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 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, N Howarth, G Denaro, Mrs S Baxter and Mrs J Dyer.

WYTHALL COMMUNITY ASSOCIATION

STRUCTURE, GOVERNANCE AND MANAGEMENT continued

At the Annual General Meeting held on 14th April 2016 the General Committee was formed comprising 52 members: - 5 Officers, 25 representatives of Constituent Groups, 20 representatives of individual members and 2 representatives of Wythall Community Hall Trust.

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.

The trustees consider that the charity is not exposed to any major risk, which is not covered by insurance.

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 37 acre 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 provided facilities for members and local residents to use and hire to provide activities and interest groups. The Association organises the Carnival to provide entertainment for the village and a fundraising opportunity for the Association and groups which support it. Bonfire Night is organised as a fundraising event for the Association.

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 regular activities of the volunteers and paid staff of the Association continued to include managing all aspects of servicing the entire site of land, pitches, equipment and buildings for members, guests and visitors

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 three Association football and one Gaelic football pitches, a cricket field, 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 Dog Club have fenced an area which can now be used for training dogs off lead 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, Theatre Company, Archery, Bowling, Cricket, Tennis, Dog Training Club 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 organised the following fundraisers and activities during the year:

We celebrated the **Queen's 90th Birthday by lighting the Beacon**, joining the national celebration, with our own excellent community event.

The Village Carnival, Classic Car and Dog Show. The Carnival this year was another success. The weather was good. The event was well attended by local groups and stall holders with arena entertainment themed around the Tournée – historical re-enactment; falconry, dance and karate displays. Our usual Classic Car show and Fun Dog Show thrilled the crowds who came out in force and filled the car park.

Thanks to the sponsors and advertisers who supported the event and the Draw. The day raised £6,200.

The Annual Bonfire Night in November raised £18,559 (2015 £12,616). The preparation went well and the weather was kind to us. The audience increased to about 5,000 which was managed well by our volunteers. The road closure continued to maintain the safety of pedestrians by excluding traffic from the Park end of Silver Street. As usual we had a bonfire, two firework displays, a fairground and various commercial catering stalls. Thanks to all the volunteers who help put this event on.

WYTHALL COMMUNITY ASSOCIATION ACHIEVEMENTS AND PERFORMANCE continued

Two **Newsletters** were 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 and the Wythall Parish Council which contributes towards the cost in return for the inclusion of information about their activities.

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 and spawning a calendar for 2017.

Children's Play areas. Bromsgrove District Council used Section 106 to fund the play areas which have had some minor issues but are appreciated and well used. The Association continues to maintain these areas on a day-to-day basis. The refurbished toilets, also thanks to Section 106 funds have been completed during the year as has the resurfacing of some of the car park and remarking. The Picnic area adjacent to these was a community project installed & funded by some Woodrush students.

Park Pitches. The three football pitches treated in accordance with recommendations from Bromsgrove DC using the Section 106 funds have matured into improved playing surfaces. Wythall Tennis Club resurfaced two of their courts which have successfully invigorated the club. The Cricket Club are currently working with Bromsgrove to secure S106 funding for a new pavilion.

Funding applications. We applied to Aviva Community Fund to enable the Tractor Shed to be refurbished but did not receive an award. We have been granted funding from Tesco Bags Scheme for funds for equipment to improve the maintenance of the park – and we shall be able to buy wood chipper. Both of these applications required promotion on social media.

Future Developments. We are aware that no major projects are possible at this time unless they are funded from outside sources. Bromsgrove District Council has spent most of the Section 106 funds from the Selsdon Close development and the scheme ends July 2017. 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.

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 £273,582 comprised General Funds of £232,554 and contributions of £41,028 donated towards specific projects. The general funds are £5,821 less than 2016 in total – membership subscriptions are down, as are donations, we received a £500 increase from the Parish Council £4,000 towards the running costs of the park and the Fun Run Group donated £750 (2015 £1500). In 2015 WCHT made an additional £12,000 available to the Association. Donations were received to fund specific projects from Wythall & District German Shepherd Dog Club, Wythall Tennis Club, and Wythall Community Hall Trust.

Voluntary income includes amounts received from subscriptions, grants, donations and the refund of Gift Aid tax. Sundry income includes sale of scrap metal, funds from the Queen's Birthday Beacon event, sales of the calendar and sundry recharges.

Income from activities for generating funds reflects the fund-raising activities and amounts to £34,373 in total. The carnival income was more due to the number of stalls and programme advertising was better organised. Income from bonfire night was £24,222. We struggle to balance the need to raise funds with providing an affordable and safe fireworks display for all the family. The Draw is run alongside the Carnival and raised its usual amount.

Investment Income. Bank interest at £2 this year reflects the low level of interest rates.

WYTHALL COMMUNITY ASSOCIATION

FINANCIAL REVIEW continued

Income 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 Parish Council continued to contribute towards the cost of the Community Newsletter. The total income from these sources increased by £3,413. The bookings for Park Hall and its bar takings improved by £7,188, bookings in Wythall House & the Britannia Room increased by £5,917 however this is offset by the fall in contribution from the Community Club of £11,100.

Resources Expended

The cost of running the Association increased this year from £237,290 in 2015 to £239,652. £41,028 (2015 £492) was spent during the year on the specified projects.

Costs of activities for generating funds are the expenses incurred in putting on the events. All events have been carefully monitored and we are only able to achieve the results we get because of the number of members who provide their services voluntarily.

Charitable activities comprise the majority of the expenses.

General repairs, maintenance and cleaning costs have decreased for a second year. We are extremely grateful to the volunteers who work to maintain the park and premises.

Employment costs increased by 3.25% - we continue to work with the minimum staff requirement to cover the number of hours the property is in use but this year we have seen the introduction of the living wage for employees over 25 years. This increased their rate by 7% and applied from 1st April, as opposed to annual increases from 1st October. From 1st April 3 members of staff joined the Auto Enrolment Pension scheme, which we have to contribute to.

Governance costs. Due to the nature of the organisation this cost is low because the management of the Association is undertaken by volunteers.

Net resources for the year is a deficit of £7,098 on the general fund.

Reserves

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

The Association shows £443,099 in General Reserves, of which £450,287 is invested in the property.

The balance sheet shows current net assets of £8,961 and long term creditors of £16,149 – an adverse situation of £7,188; in 2015 the working balance £7,188 in debit. The increase in long term creditors is due to a loan facilitated through Wythall Community Hall Trust but a decrease in the amount of 3 year subscriptions carried forward.

We will continue to take actions, which hopefully will improve the situation but this is becoming increasingly difficult.

PLANS FOR THE FUTURE

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

The funds previously loaned by Wythall Community Hall Trust have been vital to our cash flow position and at this stage we are unable to foresee when they can be repaid but the new loan is required to be repaid starting in 2018.

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 20th February 2017 and signed on their behalf by:

G N Denaro

Chairman

WYTHALL COMMUNITY ASSOCIATION

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

I report on the accounts of the charity for the year ended 31 December 2016 are set out on pages 9 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention

Basis of independent examiner's statement

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep proper accounting records are kept in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

JERROMS TRAFALGARS

Date 6th April 2017

WYTHALL COMMUNITY ASSOCIATION

Statement of Financial Activities for the year ended 31st December 2016

	Note	Restricted Funds £	Unrestricted Fund £	Total Funds £	2015 £
Incoming Resources					
Incoming resources from generated funds					
Voluntary income	2	41,028	15,477	56,505	34,149
Activities for generating funds	3		34,373	34,373	25,425
Investment income	4		2	2	4
Incoming resources from charitable activities	5		182,702	182,702	179,289
Total Incoming Resources		41,028	232,554	273,582	238,867
Resources Expended					
Costs of generating funds					
Cost of activities for generating funds	6		9,652	9,652	7,982
Charitable activities	7	41,028	229,375	270,403	229,210
Governance costs	8		625	625	590
Total Resources Expended		41,028	239,652	280,680	237,782
Net resources deficit		0	-7,098	-7,098	1,085
Total funds brought forward		0	450,197	450,197	449,112
Total funds carried forward		0	443,099	443,099	450,197

The notes on pages 12 to 17 form part of the financial statements

WYTHALL COMMUNITY ASSOCIATION

Balance Sheet as at 31st December 2016

	Note	2016 £	2015 £
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		2,373	2,716
Debtors	12	20,435	24,185
Cash at bank and in hand		<u>11,813</u>	<u>8,120</u>
<i>Total current assets</i>		<u>34,621</u>	<u>35,021</u>
Liabilities			
Creditors: amounts falling due within one year	13	<u>25,660</u>	<u>21,956</u>
<i>Net current assets</i>		8,961	13,065
<i>Total assets less current liabilities</i>		<u>459,248</u>	<u>463,352</u>
Creditors: amounts falling due after more than one year	14	16,149	13,155
<i>Net assets</i>		<u><u>443,099</u></u>	<u><u>450,197</u></u>
The funds of the charity			
Unrestricted income funds		443,099	450,197
Funds invested in premises	450,287		450,287
General Funds	-7,188		-90
<i>Total charity funds</i>		<u><u>443,099</u></u>	<u><u>450,197</u></u>

The financial statements on pages 9 to 17 were approved by the General Committee on 20th February 2017 and signed on their behalf by:

G Denaro
Chairman

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Association constitutes a public benefit entity as defined by FRS 102.

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

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and 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.

The charity adopted SORP (FRS 102) in the current year and an explanation of how transition to SORP (FRS 102) has affected the reported financial position and performance is given in note b.

The members of the General Committee consider that there is a need to increase the income of the Association in order that there are no material uncertainties about the charity's ability to continue as a going concern. With respect to the next reporting period, 2017, the most significant area of uncertainty is the level of use of the function rooms for events and contribution which can be made by Wythall Community Club.

(b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

(c) 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.

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts

1. Accounting Policies continued

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.

d) 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 trustees annual report.

(e) 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.

f)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.

(g) 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.

(h) 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.

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts

1. Accounting Policies continued

(i) 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.

(j) Stock

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

(k) 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 2016

	Projects £	2016 General £	HQ Fund	2015 General £
2 Voluntary Income				
Members subscriptions		7,067		10,086
Sundry income		965		2,543
Grant from Wythall Parish Council towards park expenses		4,000		3,500
Donations from Individuals		576		1,740
Donations from Other organisations	41,028	2,430	492	2,162
Gift Aid tax recovered		439		1,626
Contribution from Wythall Community Hall Trust		0		12,000
	<u>41,028</u>	<u>15,477</u>	<u>492</u>	<u>33,657</u>
3 Activities for generating funds				
Carnival - including specific donations		9,228		6,671
Bonfire Night		24,222		17,932
Draw		923		822
		<u>34,373</u>		<u>25,425</u>
4 Investment income				
Bank interest - gross		<u>2</u>		<u>4</u>
5 Incoming resources from charitable activities				
Rental and lettings				
Club		20,400		21,100
Park Hall		20,988		18,035
Wythall House and Britannia Room		17,073		11,156
Park Pitches		14,091		12,757
		<u>72,552</u>		<u>63,048</u>
Service charge to Wythall Community Club		78,150		88,550
Park Hall bar takings		30,886		26,651
Newsletter		1,114		1,040
		<u>182,702</u>		<u>179,289</u>
6 Costs of generating voluntary income				
Carnival		3,934		2,606
Bonfire Night		5,663		5,316
Draw		55		60
		<u>9,652</u>		<u>7,982</u>

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2016

		2016		2015
	HQ Fund	General	HQ Fund	General
	£	£	£	£
7 Resources expended on charitable activities				
Newsletter		2,098		2,017
Insurance		8,496		8,175
Utilities		27,726		27,112
General repairs, maintenance and cleaning materials		13,053		19,813
Plant depreciation		0		0
Park Hall bar purchases		14,494		12,116
Professional fees		700		840
Licences costs		295		413
Telephone, stationery & computer		4,001		3,524
Sundry expenses		2,550		2,998
Helpers Party		1,306		1,509
Employment costs	Note 10	150,961		146,266
Book-keeping services		3,695		3,935
Construction costs		41,028		492
	<u>41,028</u>	<u>229,375</u>	<u>492</u>	<u>228,718</u>
8 Governance costs				
Audit fee		625		590
		<u>625</u>		<u>590</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

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

10 Staff costs

Wages and salaries	145,550	141,349
Social security costs	5,141	4,917
Auto enrolment pension	270	
	<u>150,961</u>	<u>146,266</u>

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

Charitable activities	<u>9.25</u>	<u>9.3</u>
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WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2016

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 2016	<u>533,175</u>	<u>82,888</u>	<u>450,287</u>
At 31 December 2015	<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 (2015 £nil)

	2016 £	2015 £
12 Debtors		
Trade debtors	5,567	15,058
Other debtors	13,431	7,230
Prepayments and other accrued income	1,437	1,897
	<u>20,435</u>	<u>24,185</u>
13 Creditors: amounts falling due within one year		
Trade creditors	5,872	8,938
Taxation and social security	7,189	4,141
Accruals and deferred income	12,599	8,877
	<u>25,660</u>	<u>21,956</u>
14 Creditors: amounts falling due after more than one year		
Deferred income	1,149	3,155
Wythall Community Hall Trust loans	15,000	10,000
	<u>16,149</u>	<u>13,155</u>

Deferred income arises from subscriptions paid in advance in respect of 2018 and a loan from WCHT to assist cash flow.

15 Gift Aid Scheme

During the year a refund of £438 was received in respect of donations made under the Gift Aid Scheme. A claim for a further £650 (2015 £216) is to be submitted in due course.