

WYTHALL COMMUNITY ASSOCIATION

Charity No. 243332

REPORT AND FINANCIAL STATEMENTS

Year ended 31st December 2017

WYTHALL COMMUNITY ASSOCIATION

Reference and administrative information

Charity Number: 243332

General Committee:

| | | |
|------------------|---|-----------------------------------|
| Mr N Howarth MBE | President | died 19 th August 2017 |
| Mrs J Dyer MBE | Vice President | |
| Mrs E A Johnson | Treasurer and appointed Vice President April 2017 | |
| 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 | |
| Mr R G Green | | |
| Mr R D Hodson | | resigned Feb 2017 |
| Mr S I Howarth | | |
| Ms S Lee | Member of Management Committee from April 2017 | |
| 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 - | - member of Management committee |
| Mr R Bell | Wythall Parish Council | |
| Mr N Bridgens | Wythall Parochial Church Council | |
| Mr R Burn | Wythall & Hollywood Fun Run | |
| 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 |
| M/s M Evans | Wythall CA Bowling Club | |
| Mr D Harris | 1 st Tidbury Green (Wythall) Scout Group | |
| Mr R Harris | Redhill Archers | |
| Mr J Hedigan | J M Gaelic Football Club | |
| Mr A Jacques | Wythall Cricket Club | Club closed July 2017 |
| 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 | |
| Mr L Turner | Wythall Residents Association | |

WYTHALL COMMUNITY ASSOCIATION

Appointed Representatives of Wythall Community Hall Trust

Mrs S Baxter
Mr M B Jones

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 |
| Warwickshire Road Club | Wythall Countryside Carers |
| Wythall Flower Club | Wythall Forum |
| Wythall Gardening Club | Wythall House Golf Society |
| Wythall History 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 2017

The General Committee, who are the trustees of the charity, present their report and financial statements for the year ended 31 December 2017. 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 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 and Mrs J Dyer. Mr N Howarth was a trustee until his death on 19th August 2017. He is being replaced by Mrs S Attwood.

WYTHALL COMMUNITY ASSOCIATION

STRUCTURE, GOVERNANCE AND MANAGEMENT continued

At the Annual General Meeting held on 6th April 2017 the General Committee was formed comprising 45 members: - 4 Officers, 21 representatives of Constituent Groups, 18 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 Cricket Club closed in July 2017 when it became obvious they would not get a new pavilion.

In August Norman Howarth died. He was our President, a long-term member of the Management Committee who had served for 40 years as Chairman and Secretary. In the earlier years he enjoyed mowing the grass, setting off fireworks and maintaining membership records. An iconic volunteer.

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 two Association and junior football pitches; a Gaelic football pitch, a cricket field (although this is currently being used for junior football), 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.

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.

WYTHALL COMMUNITY ASSOCIATION

OBJECTIVES AND ACTIVITIES continued

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, Cricket (now used by 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 organised the following fundraisers and activities during the year:

The 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 by Someone at the Door Samba Band, dance and karate displays along with an It's a Knockout Challenge. Our Classic Car show was extremely well attended and the Fun Dog Show entertained 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 £5572.

The Annual Bonfire Night in November raised £15,427 (2016 £18,559). The preparation went well and the weather was kind to us. The audience slightly less than 2016 which had been the biggest ever - about 4,300 enjoyed the facilities –whereas the 5000 last year became slightly overcrowded. It was managed extremely 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.

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. The Wythall Parish Council changed the manner of their funding and no longer contributes towards the cost of the Newsletter 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. The calendar printed from photographs was repeated for 2018.

Children's Play areas. The Association continues to maintain the play areas and toilets on a day-to-day basis. Bromsgrove District Council S106 funds have all been spent. The final part of the project was linking the path around the park's perimeter and installation of fitness stations.

The Picnic area installed by some Woodrush students in 2016 continues to be well used.

WYTHALL COMMUNITY ASSOCIATION ACHIEVEMENTS AND PERFORMANCE continued

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 Cricket Club failed to agree a project with Bromsgrove DC to secure S106 funding for a new pavilion and left the park. Junior football has been temporarily put on the outer part of the cricket field.

Funding applications. The grant from The Tesco Bags for Help Scheme for a wood chipper and splitter has meant a number of trees have been tidied up and the path improved behind the archery field. At the end of 2017 we applied for and were granted funding from the "New Homes Bonus" pot administered by Bromsgrove DC. This is to upgrade the changing room showers which were criticised this year by the football clubs and are now being renovated.

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.

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 £273,670 comprised General Funds of £235,514 and contributions of £38,156 donated towards specific projects. The general funds are £2,960 more than 2016 in total. We received significant donations in memory of 3 members who served as Trustees. Wythall Parish Council changed their contribution to a lump sum rather than sums allocated towards the running cost of the park and carnival.

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

The grant from the Parish Council increased from a total of £6,500 to £12,000.

Donations received from individuals included payments through Just Giving & cash in memory of Ken Knowles, Paul Johnson and Norman Howarth, as well as sponsorship for Sarah Lee's run in the mud and a bench in memory of a member of Redhill Archers. In addition to the usual contribution donated by the Wythall & Hollywood 10K Run of £900 (2016 £750) we received donations from companies and groups in respect of their employee's activities. The Photographic Society donated the balance of their funds when they closed the club. The Theatre Company performed a Murder Mystery and donated the proceeds. WCHT contributed £1200 to cover building rectifications. No claim was made for the refund of Gift Aid tax. Sundry income includes sales of the calendar, scrap metal and income from the fashion event and raffles held.

Income from activities for generating funds reflects the fund-raising activities and amounts to £29,629 in total. The carnival income was less than 2016 as the Parish Council no longer makes a specific contribution and we charged for car parking in the park.

Income from bonfire night was £20,921. We struggle to balance the need to raise funds with providing an affordable and safe fireworks display for all the family and did increase the admission fee on the gate by 50p.

The Draw is run alongside the Carnival and raised its usual amount.

Investment Income. Bank interest at £3 this year reflects the low level of interest rates and bank balances.

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 contributed towards the cost of the first Community Newsletter of the year.

The total income from these sources decreased by £7,971. The bookings for Park Hall and its bar takings improved by £1,609, bookings in Wythall House & the Britannia Room decreased by £3,112 the contribution from the Community Club fell by £5,550 and Park pitches by £359.

Resources Expended

The cost of running the Association increased this year from £239,652 in 2016 to £248,690. £38,156 (2016 £41,028) was spent during the year on the specified projects.

WYTHALL COMMUNITY ASSOCIATION

FINANCIAL REVIEW continued

Resources Expended continued

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 increased by £2,223 this year due to extra cleaning materials and break-downs of the cash registers and refrigeration unit. We are extremely grateful to the volunteers who work to maintain the park and premises.

Employment costs increased by 6.4% - we continue to work with the minimum staff requirement to cover the number of hours the property is in use. This is the first full year of the higher rate for employees over 25 and Auto Enrolment Pension costs.

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 £13,176 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 £450,287 of the funds invested in the property and an adverse balance of General Funds of £20,364.

The balance sheet shows current net liabilities of £1,555 and long term creditors of £18,809 – an adverse situation of £20,364. The increase in long term creditors is due to an increase 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.

A request has been made to the Trustees of Wythall Community Hall Trust for funds to enable the Association to pay its debts and carry on business.

Meetings have been held with organisations that have invested in premises on the Park to discuss a way forward. Discussions have commenced in respect of making charges for car parking for general users of the Park.

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 26th February 2018 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 2017 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 12th April 2018

WYTHALL COMMUNITY ASSOCIATION

Statement of Financial Activities for the year ended 31st December 2017

| | Note | Restricted Funds £ | Unrestricted Fund £ | Total Funds £ | 2016 £ |
|---|------|--------------------------|---------------------------|---------------------|----------------|
| Incoming Resources | | | | | |
| Incoming resources from generated funds | | | | | |
| Voluntary income | 2 | 38,156 | 31,151 | 69,307 | 56,505 |
| Activities for generating funds | 3 | | 29,629 | 29,629 | 34,373 |
| Investment income | 4 | | 3 | 3 | 2 |
| Incoming resources from charitable activities | 5 | | 174,731 | 174,731 | 182,702 |
| Total Incoming Resources | | 38,156 | 235,514 | 273,670 | 273,582 |
| Resources Expended | | | | | |
| Costs of generating funds | | | | | |
| Cost of activities for generating funds | 6 | | 8,630 | 8,630 | 9,652 |
| Charitable activities | 7 | 38,156 | 239,450 | 277,606 | 270,403 |
| Governance costs | 8 | | 610 | 610 | 625 |
| Total Resources Expended | | 38,156 | 248,690 | 286,846 | 280,680 |
| Net resources deficit | | 0 | -13,176 | -13,176 | -7,098 |
| Total funds brought forward | | 0 | 443,099 | 443,099 | 450,197 |
| Total funds carried forward | | 0 | 429,923 | 429,923 | 443,099 |
| Net resources deficit | | 0 | -13,176 | -13,176 | -7,098 |
| Total general funds brought forward | | 0 | -7,188 | -7,188 | -90 |
| Total funds carried forward | | 0 | -20,364 | -20,364 | -7,188 |

The notes on pages 12 to 16 form part of the financial statements

WYTHALL COMMUNITY ASSOCIATION

Balance Sheet as at 31st December 2017

| | Note | 2017 £ | 2016 £ |
|--|------|-----------------------|-----------------------|
| 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 | | 2,662 | 2,373 |
| Debtors | 12 | 26,167 | 20,435 |
| Cash at bank and in hand | | <u>26,900</u> | <u>11,813</u> |
| <i>Total current assets</i> | | <u>55,729</u> | <u>34,621</u> |
| Liabilities | | | |
| Creditors: amounts falling due within one year | 13 | <u>57,284</u> | <u>25,660</u> |
| <i>Net current liabilities / assets</i> | | <u>-1,555</u> | <u>8,961</u> |
| <i>Total assets less current liabilities</i> | | <u>448,732</u> | <u>459,248</u> |
| Creditors: amounts falling due after more than one year | 14 | <u>18,809</u> | <u>16,149</u> |
| <i>Net assets</i> | | <u><u>429,923</u></u> | <u><u>443,099</u></u> |
| The funds of the charity | | | |
| Funds invested in Premises | | 450,287 | 450,287 |
| General Funds | | | |
| <i>brought forward</i> | | -7,188 | -90 |
| <i>deficit for the year</i> | | -13,176 | -7,098 |
| <i>Total charity funds</i> | | <u><u>429,923</u></u> | <u><u>443,099</u></u> |

The financial statements on pages 9 to 16 were approved by the General Committee on 26th February 2018 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

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value.

The accounts 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 with 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 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 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

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, 2018, 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) 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.

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts

1. Accounting Policies continued

(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.

(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.

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts

1. Accounting Policies continued

(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 2017

| | Projects £ | 2017 General £ | Projects £ | 2016 General £ |
|---|---------------|----------------------|---------------|----------------------|
| 2 Voluntary Income | | | | |
| Members subscriptions | | 8,109 | | 7,067 |
| Sundry income | | 706 | | 965 |
| Grant from Wythall Parish Council towards park expenses | | 12,000 | | 4,000 |
| Donations from Individuals | | 5,359 | | 576 |
| Donations from Other organisations | 38,156 | 3,777 | 41,028 | 2,430 |
| Gift Aid tax recovered | | 0 | | 439 |
| Contribution from Wythall Community Hall Trust | | 1,200 | | 0 |
| | <u>38,156</u> | <u>31,151</u> | <u>41,028</u> | <u>15,477</u> |
| 3 Activities for generating funds | | | | |
| Carnival - including specific donations | | 7,847 | | 9,228 |
| Bonfire Night | | 20,921 | | 24,222 |
| Draw | | 861 | | 923 |
| | | <u>29,629</u> | | <u>34,373</u> |
| 4 Investment income | | | | |
| Bank interest - gross | | <u>3</u> | | <u>2</u> |
| 5 Incoming resources from charitable activities | | | | |
| Rental and lettings | | | | |
| Club | | 18,000 | | 20,400 |
| Park Hall | | 21,337 | | 20,988 |
| Wythall House and Britannia Room | | 13,961 | | 17,073 |
| Park Pitches | | 13,732 | | 14,091 |
| | | <u>67,030</u> | | <u>72,552</u> |
| Service charge to Wythall Community Club | | 75,000 | | 78,150 |
| Park Hall bar takings | | 32,146 | | 30,886 |
| Newsletter | | 555 | | 1,114 |
| | | <u>174,731</u> | | <u>182,702</u> |
| 6 Costs of generating voluntary income | | | | |
| Carnival | | 3,085 | | 3,934 |
| Bonfire Night | | 5,494 | | 5,663 |
| Draw | | 51 | | 55 |
| | | <u>8,630</u> | | <u>9,652</u> |

**Notes to the accounts for the year ended 31st
December 2017**

| | HQ Fund | 2017 General | HQ Fund | 2016 General |
|--|---------------|-----------------|---------------|-----------------|
| | £ | £ | £ | £ |
| 7 Resources expended on charitable activities | | | | |
| Newsletter | | 2,206 | | 2,098 |
| Insurance | | 8,700 | | 8,496 |
| Utilities | | 26,739 | | 27,726 |
| General repairs, maintenance and cleaning materials | | 15,276 | | 13,053 |
| Park Hall bar purchases | | 14,600 | | 14,494 |
| Professional fees | | 770 | | 700 |
| Licences costs | | 315 | | 295 |
| Telephone, stationery & computer | | 3,713 | | 4,001 |
| Sundry expenses | | 1,157 | | 2,550 |
| Helpers Party | | 1,529 | | 1,306 |
| Employment costs | Note10 | 160,655 | | 150,961 |
| Book-keeping services | | 3,790 | | 3,695 |
| Project expenses | <u>38,156</u> | | <u>41,028</u> | |
| | <u>38,156</u> | <u>239,450</u> | <u>41,028</u> | <u>229,375</u> |

8 Governance costs

| | | |
|-----------|------------|------------|
| Audit fee | <u>610</u> | <u>625</u> |
| | <u>610</u> | <u>625</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 | 154,386 | 145,550 |
| Social security costs | 5,890 | 5,141 |
| Auto enrolment pension | <u>379</u> | <u>270</u> |
| | <u>160,655</u> | <u>150,961</u> |

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

| | | |
|-----------------------|------------|------------|
| Charitable activities | <u>8.8</u> | <u>9.3</u> |
|-----------------------|------------|------------|

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2017

| 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 2017 | <u>533,175</u> | <u>82,888</u> | <u>450,287</u> |
| At 31 December 2016 | <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 (2016 £nil)

| | 2017 | 2016 |
|---|---------------|---------------|
| | £ | £ |
| 12 Debtors | | |
| Trade debtors | 4,826 | 5,567 |
| Other debtors | 19,544 | 13,431 |
| Prepayments and other accrued income | 1,797 | 1,437 |
| | <u>26,167</u> | <u>20,435</u> |
| 13 Creditors: amounts falling due within one year | | |
| Trade creditors | 34,345 | 5,872 |
| Taxation and social security | 3,228 | 7,189 |
| Accruals and deferred income | 19,711 | 12,599 |
| | <u>57,284</u> | <u>25,660</u> |
| 14 Creditors: amounts falling due after more than one year | | |
| Deferred income | 3,809 | 1,149 |
| Wythall Community Hall Trust loans | 15,000 | 15,000 |
| | <u>18,809</u> | <u>16,149</u> |

Deferred income arises from subscriptions paid in advance in respect of 2019 & 2020 and a loan from WCHT to assist cash flow.

15 Gift Aid Scheme

During the year donations made via JustGiving.com have been paid to the Association including Gift Aid where applicable.

During the year no refund of Gift Aid was claimed in respect of other donations made under the Gift Aid Scheme. A claim for £1500 will be made (2016 £650)