

WYTHALL COMMUNITY ASSOCIATION

Charity No. 243332

REPORT AND FINANCIAL STATEMENTS

Year ended 31st December 2018

WYTHALL COMMUNITY ASSOCIATION

Reference and administrative information

Charity Number: 243332

General Committee:

Mrs J Dyer MBE	President – appointed April 2018	
Mrs E A Johnson	Treasurer and Vice President	
Mrs S Attwood	Secretary	
Mr B Brittle		
Mr K Byng	appointed April 2018	Member of the Management Committee
Miss H Cleaver		Member of the Management Committee
Mr H Cope-Knowles		
Mrs H Cope-Knowles		
Mr A G Griffin	Vice-Chairman of the General Committee	
Mr R G Green		
Mrs S Hession	Member of Management Committee	
Mr S I Howarth		
Mr A Lyndon	Member of the Management Committee	resigned January 2019
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	replaced August 2018
Mr N Bridgens	Wythall Parochial Church Council	
Mr R Burn	Wythall & Hollywood Fun Run	
Mrs A Cherry	Wythall Theatre Company	
Mr R Clarke	1 st Tidbury Green (Wythall) Scout Group	appointed June 2018 Co-opted to the Management Committee January 2019
Mr S Crosthwaite	Hollywood Christian Life Centre	
Mr R Davis	Portway Homing Society	
Mr D G Dawkes	Wythall Radio Club	died July 2018
Mr G N Denaro	Bromsgrove Conservative Association	Chairman of the General Committee
M/s M Evans	Wythall CA Bowling Club	
Mr D Harris	1 st Tidbury Green (Wythall) Scout Group	replaced June 2018
Mr R Harris	Redhill Archers	
Mr J Hedigan	J M Gaelic Football Club	
Mr B Knee	Shirley & Wythall Chess Club	
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	
Mr K Yates	Wythall Parish Council	appointed August 2018
Mr L Volante	Wythall Radio Club	appointed September 2018

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.
Girl Guides Association	Hollywood W.I
Kingswood Meeting House	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, 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 2018

The General Committee, who are the trustees of the charity, present their report and financial statements for the year ended 31 December 2018. 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, Mrs J Dyer and Mrs S Attwood.

WYTHALL COMMUNITY ASSOCIATION

STRUCTURE, GOVERNANCE AND MANAGEMENT continued

At the Annual General Meeting held on 12th April 2018 the General Committee was formed comprising 45 members: - 4 Officers, 20 representatives of Constituent Groups, 19 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 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.

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.

WYTHALL COMMUNITY ASSOCIATION OBJECTIVES AND ACTIVITIES continued

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 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 the Falconry Centre, gymnastic and karate display along with a Viking display group. Our Classic Car show was extremely well attended and but the Fun Dog Show suffered from fewer entries due to the heat of the day. Thanks to the sponsors and advertisers who supported the event and the Draw. The day raised £5237 (2017 £5572)

The Annual Bonfire Night in November raised £11,687 (2017 £15,427). The preparation went well and the weather was kind to us. The audience about 3,500, was less than 2017, enjoyed the displays and entertainment. 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 helped 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. 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 2019.

Children's Play areas: The Association continues to maintain the play areas and toilets on a day-to-day 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 in January '19 fittings were vandalised and they had to be closed until replacements could be obtained.

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 Junior football has flourished with additional pitches around the outer part of what was the cricket field.

Changing room improvements. The upgrade to the changing room showers which were criticised last year by the football clubs have been renovated, improving the facilities we can offer and encouraged new teams to join us. This was only possible to the funding received from the "New Homes Bonus" pot administered by Bromsgrove DC.

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 £249,258 comprised General Funds of £230,459 and contributions of £18,799 donated towards specific projects. The general funds are £5,055 less than 2017 in total.

Wythall Parish Council changed the way they paid their contribution from a lump sum to monthly instalments. At the end of December £3,600 had been promised but remained unpaid.

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

The grant from the Parish Council remained at £12,000, but was paid monthly.

Donations were received from only eight individuals this year.

We are extremely grateful to Becketts Farms that donated £15,000; to Pearl who continue to support us with first aid provision and volunteer support. We obtained a grant of £1000 from Dumbreck Charity and £100 from Charities Trust. Wythall & Hollywood 10K Run contributed £800 (2017 £900) from their event surplus.

£2093 was recovered under the Gift Aid in respect of 2017 donations and £1855 for 2018.

Sundry income comprises mainly sales of scrap metal and some coffees.

WCHT contributed £10,000 to provide support

Income from activities for generating funds reflects the fund-raising activities and amounts to £26,612 in total.

The carnival income was generally slightly lower for each category, but the programme was re-designed with less advertising space.

Income from bonfire night was £17,818. Less people attended the event, which fell at the end of half-term this year and there were also a number of other events on.

The Draw is run alongside the Carnival and raised slightly more than the previous year. .

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 £19,785 (2017 -£7,971). We have suffered generally with the facilities not being booked as much for parties and events. The Community Club has also been used less by its members. A review of expenses resulted in fewer staff being used to run the Club bars and a smaller service charge being levied.

Resources Expended

The cost of running the Association decreased this year from £248,690 in 2017 to £247,523.

£18,799 (2017 £38,156) has been provided as an expense to match the grant income received as the project is not yet underway.

WYTHALL COMMUNITY ASSOCIATION

FINANCIAL REVIEW continued

Resources Expended continued

Costs of activities for generating funds are the expenses incurred in putting on the events. Overall Carnival raised £5,235 and Bonfire £11,687. 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.

Utility costs this year show an increase of £8.5k – which is due to an under provision at the end of 2017 of some £2k and substantial rate increases for electricity and refuse. We know there was a water leak in the spring which was dealt with and we are hoping to get an allowance for this.

General repairs, maintenance and cleaning costs have decreased by £2.5k this year; care has been taken to only spend as necessary. We are extremely grateful to the volunteers who work to maintain the park and premises.

Employment costs decreased by 4.4% - we continue to work with the minimum staff requirement to cover the number of hours the site is in use. The National Minimum wage was increased in April, when the pension contribution doubled.

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 £17,064 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 £37,428.

The balance sheet shows current net liabilities of £18,463 and long term creditors of £18,965 – an adverse situation of £37,428.

Included in creditors is £10,054 in respect of subscriptions paid in advance but no part of these has ever been repaid. An amount of £15,000 is due to Wythall Community Hall Trust which will not ask for repayment until it can be afforded. There are also personal interest free loans of £12,000 which will only be repaid when funds are available. Therefore the deficit is funded by creditors which will not be required to be repaid in the near future.

PLANS FOR THE FUTURE

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

The Association has been given a £10,000 interest free loan since the year end which will enable the Association to pay its creditors and carry on business while making further plans to increase income, review expenses and improve the bank balance.

Discussions have taken place in respect of making charges for car parking for general users of the Park and it is hoped that this will progress early 2019.

The funds previously loaned by Wythall Community Hall Trust and individuals have been vital to our cash flow position and at this stage we are unable to foresee when they can be repaid.

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).

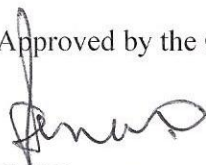
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing 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 25th February 2019 and signed on their behalf by:



G N Denaro

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 2018.

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

11 April 2019

WYTHALL COMMUNITY ASSOCIATION

Statement of Financial Activities for the year ended 31st December 2018

	Note	Restricted Funds £	Unrestricted Fund £	Total Funds £	2017 £
Incoming Resources					
Incoming resources from generated funds					
Voluntary income	2	18,799	48,896	67,695	69,307
Activities for generating funds	3		26,612	26,612	29,629
Investment income	4		5	5	3
Incoming resources from charitable activities	5		154,946	154,946	174,731
Total Incoming Resources		<u>18,799</u>	<u>230,459</u>	<u>249,258</u>	<u>273,670</u>
Resources Expended					
Costs of generating funds					
Cost of activities for generating funds	6		8,667	8,667	8,630
Charitable activities	7	18,799	238,186	256,985	277,606
Governance costs	8		670	670	610
Total Resources Expended		<u>18,799</u>	<u>247,523</u>	<u>266,322</u>	<u>286,846</u>
Net resources deficit		0	-17,064	-17,064	-13,176
Total funds brought forward		0	429,923	429,923	443,099
Total funds carried forward		<u>0</u>	<u>412,859</u>	<u>412,859</u>	<u>429,923</u>
Net resources deficit		0	-17,064	-17,064	-13,176
Total general funds brought forward		0	-20,364	-20,364	-7,188
Total funds carried forward		<u>0</u>	<u>-37,428</u>	<u>-37,428</u>	<u>-20,364</u>

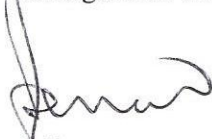
The notes on pages 12 to 16 form part of the financial statements

WYTHALL COMMUNITY ASSOCIATION

Balance Sheet as at 31st December 2018

	Note	2018 £	2017 £
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		2,873	2,662
Debtors	12	12,824	26,167
Cash at bank and in hand		<u>18,100</u>	<u>26,900</u>
<i>Total current assets</i>		<u>33,797</u>	<u>55,729</u>
Liabilities			
Creditors: amounts falling due within one y	13	<u>52,260</u>	<u>57,284</u>
<i>Net current liabilities / assets</i>		-18,463	-1,555
<i>Total assets less current liabilities</i>		<u>431,824</u>	<u>448,732</u>
Creditors: amounts falling due after more than one year	14	18,965	18,809
<i>Net assets</i>		<u><u>412,859</u></u>	<u><u>429,923</u></u>
The funds of the charity			
Funds invested in Premises		450,287	450,287
General Funds			
<i>brought forward</i>		-20,364	-7,188
<i>deficit for the year</i>		-17,064	-13,176
<i>Total charity funds</i>		<u><u>412,859</u></u>	<u><u>429,923</u></u>

The financial statements on pages 9 to 16 were approved by the General Committee on 25th February 2019 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

When preparing the financial statements, the members of the general committee are required to make an assessment of the Associations 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 whether the financial statements are authorised for issue.

The committee acknowledges that there is a need to increase the income of the Association. With respect to the current year 2019, there has been an improvement in bookings for the function rooms for events and the WCC is showing a surplus. Plans are also being made to organise more events and improve marketing as well as raise funds from car parking charges. In view of the above, the committee consider the going concern assumption is appropriate.

(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 2018

	Projects £	2018 General £	Projects £	2017 General £
2 Voluntary Income				
Members subscriptions		7,711		8,109
Sundry income		869		249
Grant from Wythall Parish Council towards park expenses		8,400		12,000
Donations from Individuals		567		5,359
Donations from Other organisations	18,799	17,401	38,156	3,777
Gift Aid tax recovered		3,948		0
Contribution from Wythall Community Hall Trust		10,000		1,200
	<u>18,799</u>	<u>48,896</u>	<u>38,156</u>	<u>30,694</u>
3 Activities for generating funds				
Carnival - including specific donations		6,771		7,847
Bonfire Night		17,818		20,921
Draw		1,002		861
Events - Calendars, Spring Fair, Raffle		1,021		249
		<u>26,612</u>		<u>29,878</u>
4 Investment income				
Bank interest - gross		<u>5</u>		<u>3</u>
5 Incoming resources from charitable activities				
Rental and lettings				
Club		18,000		18,000
Park Hall		17,583		21,337
Wythall House and Britannia Room		13,450		13,961
Park Pitches		11,396		10,677
Park rents		3,135		3,055
		<u>63,564</u>		<u>67,030</u>
Service charge to Wythall Community Club		60,000		75,000
Park Hall bar takings		30,339		32,146
Newsletter		1,043		555
		<u>154,946</u>		<u>174,731</u>
6 Costs of generating voluntary income				
Carnival		2,463		3,085
Bonfire Night		6,131		5,494
Draw		73		51
		<u>8,667</u>		<u>8,630</u>

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2018

		2018		2017
	HQ Fund	General	HQ Fund	General
	£	£	£	£
7 Resources expended on charitable activities				
Newsletter		2,249		2,206
Insurance		8,533		8,700
Utilities		35,356		26,739
General repairs, maintenance and cleaning materials		12,708		15,276
Park Hall bar purchases		15,192		14,600
Professional fees		770		770
Licences costs		315		315
Telephone, stationery & computer		3,467		3,713
Sundry expenses		1,337		1,157
Helpers Party		936		1,529
Employment costs	Note 10	153,513		160,655
Book-keeping services		3,810		3,790
Project expenses		18,799		38,156
		<u>18,799</u>		<u>38,156</u>
		<u>238,186</u>		<u>239,450</u>

8 Governance costs

Audit fee		670		610
		<u>670</u>		<u>610</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	147,506	154,386
Social security costs	5,255	5,890
Auto enrolment pension	752	379
	<u>153,513</u>	<u>160,655</u>

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

Charitable activities	<u>8.6</u>	<u>8.8</u>
-----------------------	------------	------------

WYTHALL COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31st December 2018

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 2018	<u>533,175</u>	<u>82,888</u>	<u>450,287</u>
At 31 December 2017	<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 (2017 £nil)

	2018 £	2017 £
12 Debtors		
Trade debtors	1,565	4,826
Other debtors	9,775	19,544
Prepayments and other accrued income	1,484	1,797
	<u>12,824</u>	<u>26,167</u>
13 Creditors: amounts falling due within one year		
Trade creditors	13,839	34,345
Taxation and social security	3,187	3,228
Accruals and deferred income	35,234	19,711
	<u>52,260</u>	<u>57,284</u>
14 Creditors: amounts falling due after more than one year		
Deferred income	3,965	3,809
Wythall Community Hall Trust loans	15,000	15,000
	<u>18,965</u>	<u>18,809</u>

Deferred income arises from subscriptions paid in advance in respect of 2020 & 2021 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 Gift Aid of was claimed in respect of other donations made under the Gift Aid Scheme. All Gift Aid has been claimed; (2017 some £1500 is to be claimed.)