Charity Number - 510425

ELMDON HEATH AND DISTRICT COMMUNITY ASSOCIATION

RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR FROM 1 JANUARY TO 31 DECEMBER 2025

ELMDON HEATH AND DISTRICT COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Neil Franklin (Chairman) Ian Herbert (Treasurer)
Charity number	510425
Independent examiner	Khuram Javed FCA 36 Lichfield Street Walsall West Midlands WS1 1TJ
Principal address	Cornyx Lane Solihull West Midlands B91 2SF

ELMDON HEATH AND DISTRICT COMMUNITY ASSOCIATION

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ELMDON HEATH AND DISTRICT COMMUNITY ASSOCIATION

CHARITY NUMBER 510425

TRUSTEE'S REPORT

The trustees present their annual report and financial statements for the year ended 31st December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the association's governing document, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. As permitted for charities with gross income not exceeding £250,000, the financial statements have been prepared on a receipts and payments basis (see note 1.1) and are accordingly outside the scope of the Charities SORP (FRS 102), which applies only to accruals 'true and fair view' accounts.

Objectives and Activities

The main aim of the association is to manage the Elmdon Heath Community Centre in order to provide a venue that can be hired by local groups and organisations in the pursuit of leisure and related activities.

The charity is managed by a committee comprising the Trustees and other members. All committee members are volunteers. At the end of 2025, there was a total of six committee members including the two Trustees. Committee meetings are generally held four times a year. The AGM is normally held in May or June each year.

Activities

The Centre was hired by a variety of groups including:

- A retirement group that provides recreational activities, primarily short-mat bowling but occasional dances.
- A local folk dancing club
- Several ballroom dance schools that provide lessons, classes and social dances.
- A ceroc dance group
- A karate school.
- A local ladies' fitness group.
- A Slimming organisation.

Public benefit

The trustees have paid due regard to the guidance issued by the Charity Commission in deciding what activities the association should undertake to further public benefit.

Achievements and performance

Ad hoc bookings, such as children's parties, continue to be successful.

Income and expenditure

Our Statement of Accounts is appended to this report. Income for 2025 was similar levels to 2024. Most groups have returned to full activity. Our income has been supplemented by the additional ad hoc bookings, primarily children's parties.

In general, our expenditure falls into two main categories:

Day to day running costs, including:
- Cleaning
- Utility bills
- Music license
- Insurance
- Minor repairs

Improvement works, including:
- Building maintenance
- Major repairs
- Upgrading Community Centre facilities

Most of our expenditure in 2025 was for day to day running costs. We did not carry out any major improvement work during 2025.

Reserves policy

At the end of 2025, we held reserves of £57,161. Our reserves policy is to hold sufficient funds for planned and unplanned building repairs and maintenance. Additionally, we aim to hold funds to cover six months' operating cost of the centre.

Planned maintenance for 2026 includes:

- Work to treat woodworm in parts of the building. This was due to be carried out in 2025, but we were let down by the original contactor. Cost is estimated to be ca. £7,500
- Repairs to the car park and driveway at an estimated cost of £6,000.
- Refurbishment of the hall dance floor at an estimated cost of £4,500.
- Further flat roof repairs at an estimated cost of £850.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Ian Herbert
Neil Franklin

Recruitment and appointment of trustees

There were no trustees appointed or recruited during the year.

Elmdon Heath and District Community Association
Cornyx Lane
Solihull
West Midlands
B91 2SF

23 Sep 2026

The trustees' report was approved by the board of trustees on:

Signature: I R Herbert

Ian Herbert
Trustee

ELMDON HEATH AND DISTRICT COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELMDON HEATH AND DISTRICT COMMUNITY ASSOCIATION

I report to the trustees on my examination of the financial statements of Elmdon Heath and District Community Association (the association) for the year ended 31st December 2025.

Responsibilities and basis of report

As the trustees of the association, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the association's financial statements carried out under section 145 of the 2011 Act. In carrying out my 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

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

1. Accounting records were not kept in respect of the association 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.

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

Khuram Javed FCA
Qualified member of ICAEW
DKR Audit Services Limited
36 Lichfield Street
Walsall
WS1 1TJ

Dated: 23/09/2026

ELMDON HEATH AND DISTRICT COMMUNITY ASSOCIATION

RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR FROM 1 JANUARY TO 31 DECEMBER 2025

	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
RECEIPTS		
Room Hire	26,890	24,902
Bank interest	530	685
Total Receipts	**27,420**	**25,587**
PAYMENTS		
Gas & Electricity	5,753	5,540
Rates	727	420
Water Rates	1,004	930
Donations	-	250
Buildings and Public Liability Insurance	1,325	2,165
Cleaning	4,633	5,611
General Purchases	279	279
Miscellaneous Expenses & Refuse	665	799
Licences	301	114
Accountancy fees	1,272	1,272
Bank charges	50	-
Repairs	7,014	4,295
Total Payments	**23,023**	**21,675**
Surplus / (Deficit) for the Year	**4,397**	**3,911**
Accumulated surplus brought forward	52,764	48,853
ACCUMULATED SURPLUS C/FWD	**57,161**	**52,764**

ELMDON HEATH AND DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2025

	2025 £	2024 £
CASH FUNDS		
Bank Current Account	27,529	23,663
Bank Reserve Account	12,514	12,415
Building Society Account	17,118	16,687
	57,161	**52,764**
LIABILITIES		
Creditors	-	-
	-	-
NET ASSETS EQUAL TO ACCUMULATED SURPLUS	**57,161**	**52,764**

The financial statements were approved by the trustees on: 23 Sep 2026

Signature: I R Herbert

Ian Herbert
Trustee

ELMDON HEATH AND DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared on a receipts and payments basis, in accordance with the Charities Act (2011). The trustees confirm that there is no requirement by funders/donors or stated in the governing document, that accruals accounts should be prepared.

Income is recognised on a receipts basis and expenditure is recognised upon payment.

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the association has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

2 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

3 Unrestricted funds

The unrestricted funds of the association comprise the unexpended balances of room hire receipts which are not subject to specific conditions by donors and grantors as to how they may be used

	At 1 January 2025 £	Incoming resources £	Resources expended £	At 31 December 2025 £
General fund	52,764	27,420	23,023	57,161

Previous Year	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
General fund	48,853	25,587	21,675	52,764

4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

5 Related party transactions

During the year, there were no related party transactions identified.

Signable

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