

**LUTLEY COMMUNITY ASSOCIATION**

**Charity Registration Number 516095**

**TRUSTEES REPORT AND ACCOUNTS**

**YEAR ENDED 31ST MARCH 2021**

**P & R TAXATION SERVICES  
1, HAMPTON GARDENS  
PEDMORE  
STOURBRIDGE  
DY9 0AW**

**LUTLEY COMMUNITY ASSOCIATION  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LUTLEY  
COMMUNITY ASSOCIATION**

I report on the accounts of the Charity for the year ended 31st March 2021 which are set out on pages 3 to 8.

**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 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 43(3)(a) of the 1993 Act)
- to follow the procedures laid down in the General Direction given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act) and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material aspect the requirements

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act.

have not been met: or

(2) to which in my opinion, should be drawn in order to obtain a proper understanding of the accounts to be reached.

P & R Taxation Services  
1 Hampton Gardens, Pedmore  
Stourbridge  
West Midlands  
DY9 0AW  
19 November 2021

**LUTLEY COMMUNITY ASSOCIATION  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31ST MARCH 2021**

	Note	Restricted Funds £	Unrestricted Funds £	Total 2021 £	Total 2020 £
<b>Incoming resources</b>					
Donations & Similar	5	-	-	-	-
Incoming resources	2	Nil	894	Nil	894
Activities in furtherance of the charity's objects	3	-	66733	66733	48143
Bank Interest		-	-	-	-
<b>Total incoming resources</b>	-	Nil	66733	66733	49037
<b>Resources expended</b>					
Costs of generating funds	4	-	-	-	-
Charitable expenditure:					
Centre Costs	6	Nil	61046	61046	57752
Governance costs	7	-	2314	2314	2162
<b>Total resources expended</b>		Nil	63360	63360	59914
<b>Net incoming (outgoing) Resources for year</b>	7	-	3373	3373	(10877)
<b>Total Funds at 31st March 2020</b>			<u>20736</u>	<u>20736</u>	<u>31613</u>
<b>Total Funds at 31st March 2021</b>		-	24109	24109	20736

The notes on pages 5 to 8 form part of these accounts

**LUTLEY COMMUNITY ASSOCIATION  
BALANCE SHEET 31ST MARCH 2021**

	Note	2020	2021	
		£	£	£
<b>Fixed Assets</b>				
Furniture & Equipment	8		4786	7095
<b>Current Assets</b>				
Debtors and prepayments		5289		3000
Clubs/Societies Reserve Account		5118		12021
Bank Current Account		250		250
Cash in hand		3		445
		<u>10630</u>		<u>16322</u>
<b>Liabilities: due within one year</b>				
Creditors & accruals		<u>650</u>		<u>650</u>
<b>Net current assets</b>			<u>9980</u>	<u>15672</u>
<b>Net assets</b>			14766	22767
<b>Funds</b>				
Restricted	9		Nil	Nil
Unrestricted	10		14766	22767

Approved by the trustees on 19 November 2021 and signed on their behalf by:

..... M. PRIEST )  
) ) Trustees  
) )  
..... J BALMFORTH )

The notes on pages 5 to 8 form part of these accounts

**LUTLEY COMMUNITY ASSOCIATION**  
**NOTES TO THE ACCOUNTS YEAR ENDED 31ST MARCH 2021**

**1 Accounting Policies**

**a Accounting convention**

The accounts have been prepared under the historical costs convention, and follow The Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP 2005) and applicable accounting standards.

**b Incoming resources**

Incoming resources from the Centre are recognized in the Statement of Financial Activities for the year in which they are receivable.

Grants are recognised in the Statement of Financial Activities in the year in which they are receivable.

Investment income is included when receivable.

Voluntary income received by way of donations and gifts is included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.

**c Donations**

Donations received for the general purpose of the Charity are credited to “Unrestricted Funds”. Donations received in connection with specific projects are Credited to “Restricted Funds”.

**d Resources expended**

Resources expended are recognised in the period in which they are incurred.

**e Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost.

Depreciation is calculated to write down the cost of assets over their expected useful lives at the following rates:

Furniture and equipment etc. 25% reducing balance

**2 Donations and similar incoming resource**

	Restricted Funds	Unrestricted Funds	2021	2020
	£	£	£	£
Subscriptions & Donations	-	Nil	Nil	894
Grants	Nil	Nil	Nil	Nil
	Nil	Nil	Nil	894

**LUTLEY COMMUNITY ASSOCIATION**  
**NOTES TO THE ACCOUNTS (continued) YEAR ENDED 31ST MARCH 2021**

**3 Activities in furtherance of the charity's objects**

	Restricted Funds £	Unrestricted Funds £	Total 2020 £	Total 2021 £
Hire Fees:				
Groups	-	45598	45598	874
Private	-	1765	1765	1982
Job Retention Grants	-	Nil	Nil	17001
Covid 19 Grant	-	Nil	Nil	25000
Fund Raising	-	780	780	Nil
Membership & Donations	-	894	894	Nil
±	-	49037	49037	66733

**4 Costs of generating funds**

	Nil	Nil	Nil	Nil.
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**5 Centre costs**

Gas	-	8096	8096	8740
Electricity Net	-	4820	4820	1093
Water	-	Nil	Nil	Nil
Insurance	-	1577	1577	1577
Wages & National Insurance	-	29322	29322	30318
Secretarial services & Admin	-	1987	1987	Nil
Window Cleaning & Waste	-	2140	2140	8330
Capital Expenditure	-	630	630	4674
Repairs & Maintenance	-	5596	5596	2945
Miscellaneous	-	546	546	104
Subscriptions & Licences	-	1236	1236	Nil
Security	-	5	5	900
Fundraising	-	201	201	Nil
Depreciation	-	1596	1596	2365
<b>Totals</b>		57752	57752	61046

**LUTLEY COMMUNITY ASSOCIATION**  
**NOTES TO THE ACCOUNTS (continued) YEAR ENDED 31ST MARCH 2021**

**6 Governance costs**

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Telephone	-	1363	1363	1512
Equipment Hire	-	Nil	Nil	Nil
Postage Stationary & Photocopies	-	301	301	Nil
Accountancy	-	650	650	600
AGM expenses	-	-	-	-
	-	2314	2314	2162

**7 Net incoming (outgoing) resources**

The following items are included in arriving at net incoming (outgoing) resources:

	<b>2020</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages & salaries etc	29322	30318
Social Security Costs	. 3289	2587
Total staff costs	29322	28494
Depreciation	1596	2365
Independent examiners fees	650	600

**8 Fixed assets**

	<b>Furniture &amp; Equipment etc.</b>
	<b>£</b>
<b>Cost or valuation</b>	
At 31st March 2020	52728
Additions	474
Disposals	. - .
At 31st March 2021	57402
<b>Depreciation</b>	
At 31st March 2020	47942
Charge for year	2365
Disposals	. - .
At 31st March 2021	50307
<b>Net book value</b>	
At 31st March 2020	4786
At 31st March 2021	7095

**LUTLEY COMMUNITY ASSOCIATION**  
**NOTES TO THE ACCOUNTS (continued) YEAR ENDED 31ST MARCH 2021**

**9 Restricted Funds**

	Balance 31/3/20 £	Received in year £	Used in year £	Balance 31/3/21 £
Lottery Grant	Nil	Nil	Nil	Nil

**10 Unrestricted Funds**

Included in unrestricted funds are the following grants which the trustees have designated as follows:

	Balance 31/3/20 £	Received in year £	Used in year £	Balance 31/3/21 £
Subscriptions & Donations	Nil	Nil	Nil	Nil.

**11 Trustees remuneration**

The trustees did not receive any remuneration or expenses during the year (2021 £Nil)

**12 Capital commitments**

Capital commitments at the year-end were as follows:

2020	2021
£	£
Nil	Nil

Contracted for but not provided in these accounts

**Lutley Community Association**  
**Executive Officers report year ended 31<sup>st</sup> March 2021**

This year has once again proved more difficult even than in recent years due to the Coronavirus Pandemic. Fortunately we qualified for a £25,000 Government grant which prevented us from a trading loss and a very definite risk of having to close the business. Fortunately that threat has now been removed and we ended the year showing a small profit and the issue should not recur next year as nearly all our customers have returned since lockdown was lifted.

Unfortunately the Lockdown meant that the Centre had to close temporarily and our permanent staff placed on Furlough; although we did take the decision to top up the 80% Furlough grants by 20% to ensure our staff remained on full pay. However we do have certain groups who were covered by regulations which allowed them to continue opening provided they had suitable venues available to them. Those groups were AA, Lutley Acorns and Lutley Kindergarten. With our staff on Furlough the Centre was effectively unavailable to them. However we were able to agree that we would allow them use of the building for their meetings provided they undertook to carry out cleaning duties at the end of their hire sessions. We also introduced special Covid rules covering the use of mask wearing and one way systems in and around the building. These worked extremely well and we took the decision to continue the new rules when the groups returned after the uplifting of lockdown. We are grateful for the cooperation of our Centre users especially the ones who took on the extra cleaning roles. There was one negative aspect to this and that was that the normal running costs for the centre continued and we did incur a small loss during this period. However the Executive committee felt that we should absorb this rather than ask those groups involved to cover that cost.

Our lease requires us to maintain the centre building in good décor. In line with this we made a decision to redecorate the centre throughout in order to comply with the lease. We had for some years had problems with the floor in the Main Hall and the only satisfactory solution to this was to replace the floor. We are grateful that DMBC helped with the cost of this but even so we still had to find almost £2,500 towards the cost. However we would not have had the room available when Lockdown was lifted if we hadn't gone ahead with this. That is a very important room to us and we felt that we had to have the floor replaced or risk closing the centre which would have potentially resulted in our business becoming unviable. Additionally the building once again suffered considerable damage to our roof and the subsequent flood damage caused internally. DMBC again helped with the cost of roof repairs but the internal repairs had a significant effect on our cash reserves. This was not surprising as we only had the income from the three groups we allowed access to and the Covid grant. However the repairs were carried out to a high standard and many people now comment on what a lovely place the centre is to use again. We feel funds expended in this paragraph were well justified.

The accounts show that we had no income from fundraising nor from membership subscriptions. In both instances this was caused by Lockdown and we did not feel we could ask for membership subscriptions whilst the centre was closed.

Mrs Tether, our Centre Manager, and her staff have again worked hard keeping members fully informed of the constantly changing situation caused by the effects of Lockdown. Once again this highlights the importance of the Community Centre to the local community proved

by the number of people who contacted us because they were hoping to have use of the centre's facilities.

We hope that the forthcoming year results in a big improvement for everyone in the fight against the awful Covid 19 virus.

**M Priest Chair**

**J Balmforth Secretary**

**S Balmforth Deputy Chair**

**A Montroy (Executive Committee member)**

**19<sup>th</sup> November 2021**