

Allen's Cross Community Association
Unaudited Financial Statements
31 March 2025

Allen's Cross Community Association

Financial Statements

Year ended 31 March 2025

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Allen's Cross Community Association

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Objectives and activities

1.Objectives and activities

Summary of the purposes of the charity as set out in its governing document

1. To promote the benefit of the inhabitants of Allen's Cross and its neighbourhood without discrimination on the grounds of gender, disability, political opinion or race.
2. To provide opportunities for people to advance education and to provide facilities and services in the interests of social, recreational and leisure time occupation, with the aim of improving the quality of life for the inhabitants of Allen's Cross and neighbourhood.
3. To manage and maintain Allen's Cross Community Centre for activities in pursuance of those aims.

2.Summary of the main activities in relation to the above purposes for the public benefit

The Association continues to manage a thriving Community Centre which delivers a range of activities for the benefit of all ages and backgrounds. An ongoing challenge for the Association in 2024- 2025 is the funding of our in-house projects. I am pleased to report that we have been successful in the bids submitted. We have received funding from:

- BCC Preventions and Communities
- Inclusive Communities
- EcoBirmingham
- Awards For All
- Edward Cadbury Trust
- NNNS Young adults
- NNNS micro-grant

Allen's Cross Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Objectives and activities *(continued)*

The main projects Allen's Cross Community Association ran during 2024-2025 included:

2.1 Lunch club for older people

A twice-weekly session for up to 20 people who are isolated. In 2024 980 attended over 88 sessions. The Cook, Lorraine Bradshaw, has continued the fine tradition of providing delicious well-balanced, home-cooked meals for the appreciative members. Activities co-ordinator, Michelle Haddock, provides excellent pastoral care for Lunch Club members. To enhance their time with us Michelle and Lorraine have organised D-Day celebrations and a trip out to Bartley Green Reservoir where fish and chips were enjoyed at the Reservoir café. We are truly appreciative of the volunteers who support Lunch Club- Arthur, Paul Chris and Greg who have donated 1056 hours. Without our wonderful volunteers such projects would be difficult to run.

Numbers attending are at capacity which is testimony to the hard work done by Lorraine and Michelle.

Affordable accessible transport is provided if needed.

2.2 An award-winning Community Garden

A space for people of all ages and abilities to work together to grow food and enjoy physical exercise and make friends. The Garden is superbly managed by Jackie Careless. Jackie practices therapeutic horticulture and the Garden is a place of well-being. It is not only the plants that thrive but the many volunteers who work there too. The Garden continues to be popular with volunteers with 4075 volunteer hours. The garden has grown 250 kg of produce which has been donated to St Bart's Local Pantry and used in Lunch Club too.

2.3 The Shed

A project which welcomes all to learn and share new skills. Over 50 sessions there have been 208 attendees donating 627 hours, the impact of which can be seen around the site. The volunteers have developed the Shed area to make it fit for their needs, improved the garden stage and built planters and benches to make the site more attractive. A mention must be made of Sara Hussain who leads the woodwork sessions and is particularly skilled at teaching others and supporting volunteers to reach their potential.

2.4 Free Family events in the Community Garden

Although the rain was torrential it did not dampen the fun that was had. 120 attended the free family event in the garden and main hall. Celebrating Sanctuary provided the music and our Art team ran clay workshops. Forest school was popular as was face painting and the Jerk Chicken Trailer was a hot hit! We were delighted to welcome Councillor John Cotton to our event.

Allen's Cross Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Objectives and activities *(continued)*

3. Allen's Cross - the Person-Centred Community

Our courses are now established , popular and include:

3.1. Art therapy

Our Art leads, Ellenormay Hocking and Bev Charles, are truly exceptional at what they do. A safe collaborative space has been created for autistic adults and families where our clients and their carers can explore their own creativity and socialise in a supportive space. Elle and Bev work in a range of media and the pieces created are outstanding.

Over 49 sessions, 402 clients attended the Adult Art and 438 families attended the afternoon Family Art.

We have many success stories but one which we are particularly proud of is the young man who joined the morning Art session whose family and school thought he might struggle with the transport. He never missed a session. This young man has now begun a University course with Animations being his main subject.

To celebrate the impact of the Art, a legacy mural has been completed, made of clay and all our Community have contributed by making at least one clay leaf each. Furthermore, an Art exhibition held later in the year celebrating the work of those who attended the sessions. It was well attended and the art work impressive.

3.2. Forest School

Forest School for home-educated children, many of whom are neuro-divergent, has gained in popularity as it is now being led by Mike, an outstanding practitioner. 311 attended over 26 sessions. There is always a long waiting list for Mike's sessions.

3.3. Cookery

Cooking classes for neurodivergent young people continued in 2024. There were 15 sessions with 75 participants. New skills are learned such as: correct use of equipment; weighing/measuring skills; food hygiene and preparation. The group shared recipes and explored food textures, taste and smell. The young people were supported by family members or support workers during each session.

3.4 Baskerville School and Queen Alexandra College

A tailor-made programme for Baskerville School and Queen Alexandra College has been running. Students work on site on Tuesdays and Wednesdays. This has been a highly successful collaboration. Baskerville and QAC students have volunteered in the Community Garden and the Shed wood-work project. Additionally, Baskerville students volunteered in Lunch Club. They also helped in Little Sunshine's Stay and Play.

In the woodwork session Baskerville students gained new skills, using hand and power tools. They used their new skills to build a planter in the shape of their school minibus, which they have displayed proudly in the school outdoor space.

Allen's Cross Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Objectives and activities *(continued)*

3.5 Affiliated Groups

Allen's Cross Community Association also provides rooms for hire to aid local delivery of services and a broader range of activities for local people, e.g. Faith groups, Little Sunshine's Stay and Play group, Forest School, Dance, Karate, Fred's Friendship group, Zumba, In Her Shoes, St Bart's.
Local Pantry.

3.6. Contribution made by volunteers

Without the 60 Volunteers who help in the community garden, lunch club, Shed project and St Bart's Local Pantry, Allen's Cross Community Centre could not operate. We rely on our volunteers to help maintain the site, run groups, support events, and offer friendship and support to members. The quality of our volunteers is such that when we appoint new staff, our volunteers are often those who apply and are successful at the interview.

We are extremely grateful for the hours our volunteers donate to the Community. This year over 8000 hours have been donated by our volunteers.

3.7. Partnership with Eco-Birmingham

A three-year Partnership with Eco-Birmingham has been negotiated by Jackie Carless. This partnership will bring so many benefits to Allen's Cross Community Association. To date, it has resulted in air-fryer cookery courses; energy advice sessions; and walking groups. Much advice has been offered on our own energy consumption and updates we can make to our systems.

3.8 Outstanding Staff Team

Under the leadership of Jackie Careless a very strong staff team is now in place. The core team now includes:

- Emma O'Neil - Office administrator
- Lorraine Bradshaw - Lunch Club Cook
- Michelle Haddock - Lunch Club Activities Co-ordinator and Site Cleaner
- Sara Hussein - Woodwork lead Caretaker
- Kevin Corbett - Caretaker

Emma O'Neil was appointed as Office Administrator and the difference she makes to the smooth running of the Association is tangible. Emma has a warm and welcoming personality and is highly competent in her role. It has been a pleasure welcoming her to our team.

Tribute must be paid to all our staff team who have volunteered their time to raise funds for the Association by putting on 30/30 revisited social events. Five evening socials have been put on this year attended by 300 local people. Thank you all for dedication to our Association

4 Site improvements

An aspect of the Trustees strategic plan for Allens Cross Community Association is a program of improving the site.

The top priority for this year was replacing the roof on Florence Pickering Centre. It is through the generosity of the Edward Cadbury Trust that this work was done. Sadly, we also had to cut down much of the iconic Oak Tree in the grounds of the Centre. It was diseased and dangerous. However, in Spring, much to our delight, the tree still produced foliage and has survived!

Allen's Cross Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance

5. Achievements and performance

5.1 Forward Thinking

As we come to the end of the financial year 2024-2025, plans are already afoot for the future. We are ever mindful of the changing needs of Allen's Cross and it is the knowledge of our Community that drives our vision.

5.2 Your Trustees

A new Board of Trustees was elected in November 2023 with the passion and drive to ensure Allen's Cross delivers its Mission to serve the needs of the local community. The Trustees volunteer so much time and expertise to ensure the vision and strategy keeps Allen's Cross Community Association focused and relevant.

5.3 Funding

After our successful launch of courses for autistic adults and children with funding through All Age Autism, we consolidated the work we do and secured funding. Applications with Inclusive Communities and Awards For All were successful so all projects and staffing will be secure until 2026.

Further funding applications will be made to ASDA for site improvements ; Postcode Lottery to cover core costs; Children in Need for the Tea-Time Club.

5.4 Tea-Time Club

Planning is underway for a new project. If successful, we will run an after-school club for 8-10 year old primary children. We will be targeting Free School Meal children. A hot home-cooked meal will be provided as well as Art, Cookery and Forest School activities.

This is an exciting time for Allens's Cross Community Association as we continue to serve the residents of Allens's Cross and neighbouring areas.

Financial review

Total income for the year was £177,840 (2024: £128,352) which included £118,738 (2024: £71,755) of grants identified as being restricted. Total expenditure for the year was £156,193 (2024: £121,270) of which £90,437 (2024: £88,706) was allocated against restricted funds. £1,806 was transferred from Heart of England-Inclusive Communities fund to unrestricted funds to cover room hire. (2024: £330 was transferred from a National Lottery grant to cover administrative costs incurred). The net result for the year was a deficit on general funds of £4,848 (2024: £24,363-surplus) which has been deducted from reserves at 1 April 2024 making a balance carried forward of £46,281. There was a surplus on restricted funds for the year of £26,495 which has been added to reserves leaving £29,814 carried forward to be spent in future years.

Ongoing funding was secured from Birmingham City Council's Prevention and Early Intervention Grants programme to support the lunch club and shed project. We appreciate the support of all of our other donors during the year including, Eco Birmingham, Awards 4 All, Heart of England, Edward and Dorothy Cadbury Trust, Neighbourhood Network Schemes as well as numerous individual personal donations.

Allen's Cross Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Financial review *(continued)*

Policy for holding reserves

The reserves policy of the association takes into account the nature of the income and expenditure streams and the need to provide against the uncertainty of grant income. Certain funding has restrictions which mean that by law it must be held in restricted reserves until it is spent in line with the funding agreement.

Reserves may be used to:

- cover temporary shortfalls in income.
- fund unexpected, necessary expenditure (e.g. emergency repairs, legal costs).
- support cash flow timing differences.
- meet contractual liabilities should the organisation have to close, including redundancy pay and amounts due to creditors

The trustees have agreed that the aim should be to maintain reserves equivalent to 6 months of core operating costs which is calculated as £22,500 for 2025-26. The current level of the reserves bank account is calculated at £26,856 (31/10/25) with the view to try and grow this further to help fund capital costs of repair and development of the centre.

Principal sources of funds

A high proportion of our funding comes from grants. Income from lettings is increasing with more groups returning to regular activity and the local community celebrating and marking significant family events with parties and celebrations.

Allen's Cross Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Financial review *(continued)*

Principal risks facing the charity

Every year an organisation-wide risk assessment is conducted by the Trustees which includes assessment of governance, operational activities and calculated risks. The following explains the most significant risks and uncertainties faced by the Association:

Need to widen our reach

The needs of local people remain the same, if not increased as the cost of living crisis begins to take hold. St Bart's Local Pantry project has had an impact on food poverty and continues to be well-used and developing as a social space where local people socialise. Furthermore, Allen's Cross - the Person-Centred Community - will be a hub of collaborative support for autistic adults and families.

Financial risks

A funding plan is being implemented for the year 2025-26 to ensure we have the resources we need to operate for the year. We also have a forward budget which determines funding requirements for the next three years. Continuous action will be taken on this in order to alleviate any gaps in funding.

Ability to demonstrate impact

As an organisation it is important for us to demonstrate impact in order to attract grant income, improve access to services and to ensure we can demonstrate to existing funders that we are fulfilling their requirements. We undertake feedback activities which are also recorded on our shared drive.

The Allen's Cross Community Garden and Centre web page has been completely updated and showcases the current projects.

Structure, governance and management

Constitution

Allen's Cross Community Association is a registered charity (Reg. charity no 522842). The Constitution and related standing orders is the governing document that sets out rules and requirements relating to Association Members; terms of office and election of Trustees and Honorary Officers; disqualification of Trustees; and proceedings of the Board. All Trustees are required to be members of the Association.

Allen's Cross Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Structure, governance and management *(continued)*

Board of Trustees

The Board of Trustees (the Board) is the governing body of the Association. The purpose of the Board is to agree the planned direction of the Association and to ensure the organisation delivers on its plans and objectives as set out in the governing documents. The Board is responsible for the Association's compliance with regulation and legislation as well as ensuring that the values and reputation of the Association are upheld. The Board also supports the Chair and officers in carrying out their executive responsibilities. There can be up to 7 Trustees on the Board (with a quorum of three). The Board is the employer of all of the Association's staff. The Board meets monthly and is the final decision-making body for new policy, strategic planning and approval of financial budgets.

Appointment of Trustees

Appointment of Trustees is by election at the Annual General Meeting by all members present aged 18 and over with the power to vote. They may also be co-opted by the Board until the following AGM. There is a term of office of one year following which they may be re-elected. The number of re-elections is not limited. Members aged 18 and above only are eligible to be elected. All new Trustees receive induction training especially in the following areas: constitution, safeguarding policy, health and safety policy, equal opportunities policy, general data protection policy

Induction and training of trustees

Trustees have a core induction programme supported by induction activities tailored to their role. All Trustees have training in the following policies and procedures:

- Constitution and Standing orders
- Safeguarding Policy
- Health and Safety Policy
- Equal Opportunities Policy
- General Data protection Policy

Remuneration Policy

The Association's pay scales are reviewed regularly by the Board of Trustees and staff are remunerated in accordance with them. All new employee job descriptions, and substantive changes, are subject to evaluation to determine the appropriate pay level.

Trustees and management committee members do not receive any form of remuneration for their roles.

Organisational structure and wider networks

The Board of Trustees are the governing body responsible for determining the vision and plans of the Association and for ensuring effective achievement of those plans. An affiliated group committee meets quarterly with representatives from the Board of Trustees to discuss any issues related to the site and also to focus on the needs of local people.

Allen's Cross Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Structure, governance and management *(continued)*

Leadership

The Association's officers are Chair, Treasurer and Secretary. Officers have some powers to make decisions within the approved budget, operational plan and the Association's policies and procedures.

The Association works closely with a number of other organisations within the Northfield area to ensure that its services are widely advertised and meet the needs of the local community. These include:

- Northfield Neighbourhood Community Partnership
- Birmingham City Council
- Local Councillors
- St Bart's Church

Reference and administrative details

Registered charity name Allen's Cross Community Association

Charity registration number 522842

Principal office 24 Tinkers Farm Road
Northfield
Birmingham
B31 1RH

The trustees

S Antonio	(Resigned 3 December 2024)
DR Carter	(Resigned 3 December 2024)
S Clark	
Councillor J Deakin	(Resigned 3 December 2024)
T Hussey	
T Morton	
C Roberts-Pitters	(Resigned 31 August 2024)
S Stanway	(Appointed 20 March 2025)
E Pugh	(Appointed 17 November 2024)

Three trustees failed to attend meetings and have been deemed to have resigned on 3 December 2024

Accountants

Accuo Accounting Limited
Chartered Accountants
Alvechurch
Birmingham
B48 7JX

Funds held as custodian trustee

The association holds the title deeds to the freehold land and premises at 24 Tinkers Farm Road Northfield which was given to the Association to hold on behalf of the community. The exact value of the premises is unknown.

Allen's Cross Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the 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 these 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 24 November 2025 and signed on behalf of the board of trustees by:

T Hussey
Trustee

Allen's Cross Community Association

Independent Examiner's Report to the Trustees of Allen's Cross Community Association

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Allen's Cross Community Association ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the 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 accounts to be reached.

David Seeley FCA
Independent Examiner

Accuo Accounting Limited
Chartered Accountants
Alvechurch
Birmingham
B48 7JX

Allen's Cross Community Association

Statement of Financial Activities

Year ended 31 March 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	2,379	118,738	121,117	87,506
Charitable activities	5	11,053	–	11,053	9,777
Other trading activities	6	42,840	–	42,840	26,902
Investment income	7	1,470	–	1,470	1,187
Other income	8	1,360	–	1,360	2,980
Total income		<u>59,102</u>	<u>118,738</u>	<u>177,840</u>	<u>128,352</u>
Expenditure					
Expenditure on charitable activities	9,10	65,756	90,437	156,193	121,270
Total expenditure		<u>65,756</u>	<u>90,437</u>	<u>156,193</u>	<u>121,270</u>
Net income		<u>(6,654)</u>	<u>28,301</u>	<u>21,647</u>	<u>7,082</u>
Transfers between funds		1,806	(1,806)	–	–
Net movement in funds		<u>(4,848)</u>	<u>26,495</u>	<u>21,647</u>	<u>7,082</u>
Reconciliation of funds					
Total funds brought forward		51,129	3,319	54,448	47,366
Total funds carried forward		<u>46,281</u>	<u>29,814</u>	<u>76,095</u>	<u>54,448</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 21 form part of these financial statements.

Allen's Cross Community Association

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		77,722	57,871
Creditors: amounts falling due within one year	15	<u>1,627</u>	<u>3,423</u>
Net current assets		<u>76,095</u>	<u>54,448</u>
Total assets less current liabilities		<u>76,095</u>	<u>54,448</u>
Net assets		<u>76,095</u>	<u>54,448</u>
Funds of the charity			
Restricted funds		29,814	3,319
Unrestricted funds		<u>46,281</u>	<u>51,129</u>
Total charity funds	17	<u>76,095</u>	<u>54,448</u>

These financial statements were approved by the board of trustees and authorised for issue on 24 November 2025, and are signed on behalf of the board by:

T Hussey
Trustee

The notes on pages 14 to 21 form part of these financial statements.

Allen's Cross Community Association

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Allen's Cross Community Centre, 24 Tinkers Farm Road, Northfield, B31 1RH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the charity.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Significant judgements

There are no judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies that have any significant effect on the amounts recognised in the financial statements. Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions or other sources of estimation uncertainty that have any significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Allen's Cross Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- other income is recognised as it is received, including affiliation fees and Day Centre takings.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as this cannot be recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events and non-charitable trading activities.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
- All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Allen's Cross Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	1,919	–	1,919
Affiliation fees	215	–	215
Grants			
Big Lottery-Reaching Communities	–	–	–
Birmingham City Council-Preventions	245	30,000	30,245
Eco Birmingham	–	9,214	9,214
Awards 4 All	–	19,934	19,934
Heart of England	–	32,260	32,260
Edward and Dorothy Cadbury Trust	–	15,000	15,000
Neighbourhood Network Schemes	–	12,330	12,330
Landau-All Age Autism Support	–	–	–
B&Q	–	–	–
Co-op	–	–	–
	<u>2,379</u>	<u>118,738</u>	<u>121,117</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	12,623	–	12,623
Affiliation fees	128	–	128
Grants			
Big Lottery-Reaching Communities	–	2,000	2,000
Birmingham City Council-Preventions	–	39,475	39,475
Eco Birmingham	–	–	–
Awards 4 All	–	–	–
Heart of England	–	–	–
Edward and Dorothy Cadbury Trust	–	–	–
Neighbourhood Network Schemes	–	–	–
Landau-All Age Autism Support	–	22,780	22,780
B&Q	–	7,500	7,500
Co-op	<u>3,000</u>	<u>–</u>	<u>3,000</u>
	<u>15,751</u>	<u>71,755</u>	<u>87,506</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
DC takings	9,290	9,290	9,777	9,777
Other income from charitable activities	<u>1,763</u>	<u>1,763</u>	<u>–</u>	<u>–</u>
	<u>11,053</u>	<u>11,053</u>	<u>9,777</u>	<u>9,777</u>

Allen's Cross Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	6,660	6,660	–	–
Hall lettings	36,180	36,180	26,902	26,902
	<u>42,840</u>	<u>42,840</u>	<u>26,902</u>	<u>26,902</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	1,470	1,470	1,187	1,187

8. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other income	1,360	1,360	2,980	2,980

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Community Centre	64,556	90,437	154,993
Support costs	1,200	–	1,200
	<u>65,756</u>	<u>90,437</u>	<u>156,193</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Community Centre	31,566	88,506	120,072
Support costs	998	200	1,198
	<u>32,564</u>	<u>88,706</u>	<u>121,270</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Community Centre	154,993	–	154,993	120,072
Governance costs	–	1,200	1,200	1,198
	<u>154,993</u>	<u>1,200</u>	<u>156,193</u>	<u>121,270</u>

Allen's Cross Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Analysis of support costs

	Analysis of support costs-Comm unity Centre £	Total 2025 £	Total 2024 £
Governance costs	1,200	1,200	1,200

12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,200	1,200

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	73,098	64,936
Employer contributions to pension plans	1,112	812
Sessional and similar costs	1,860	5,992
	<u>76,070</u>	<u>71,740</u>

The average head count of employees during the year was 6 (2024: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Charitable activities	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by any of the trustees

15. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	1,200	1,524
Social security and other taxes	65	1,724
Other creditors	362	175
	<u>1,627</u>	<u>3,423</u>

Allen's Cross Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,112 (2024: £812).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	<u>51,129</u>	<u>59,102</u>	<u>(65,756)</u>	<u>1,806</u>	<u>46,281</u>

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	<u>26,766</u>	<u>56,597</u>	<u>(32,564)</u>	<u>330</u>	<u>51,129</u>

Allen's Cross Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Birmingham City Council	864	30,000	(31,594)	–	(730)
Heart of England Edward and Dorothy Cadbury Trust	–	32,260	(30,454)	(1,806)	–
Celebrating Communities	–	15,000	(15,000)	–	–
National Lottery-Awards 4 All	–	–	–	–	–
Landau-All Age Autism Support	–	19,934	(6,458)	–	13,476
B&Q	2,455	–	(2,455)	–	–
Eco Birmingham	–	9,214	(1,625)	–	7,589
Neighbourhood Network Schemes	–	12,330	(2,851)	–	9,479
	<u>3,319</u>	<u>118,738</u>	<u>(90,437)</u>	<u>(1,806)</u>	<u>29,814</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Birmingham City Council	17,871	39,475	(56,482)	–	864
Heart of England Edward and Dorothy Cadbury Trust	–	–	–	–	–
Celebrating Communities	–	2,000	(1,670)	(330)	–
National Lottery-Awards 4 All	2,729	–	(2,729)	–	–
Landau-All Age Autism Support	–	22,780	(22,780)	–	–
B&Q	–	7,500	(5,045)	–	2,455
Eco Birmingham	–	–	–	–	–
Neighbourhood Network Schemes	–	–	–	–	–
	<u>20,600</u>	<u>71,755</u>	<u>(88,706)</u>	<u>(330)</u>	<u>3,319</u>

Allen's Cross Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	47,908	29,814	77,722
Creditors less than 1 year	(1,627)	–	(1,627)
Net assets	<u>46,281</u>	<u>29,814</u>	<u>76,095</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	54,552	3,319	57,871
Creditors less than 1 year	(3,423)	–	(3,423)
Net assets	<u>51,129</u>	<u>3,319</u>	<u>54,448</u>

Allen's Cross Community Association

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

Allen's Cross Community Association

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	1,919	12,623
Affiliation fees	215	128
Big Lottery-Reaching Communities	–	2,000
Birmingham City Council-Preventions	30,245	39,475
Eco Birmingham	9,214	–
Awards 4 All	19,934	–
Heart of England	32,260	–
Edward and Dorothy Cadbury Trust	15,000	–
Neighbourhood Network Schemes	12,330	–
Landau-All Age Autism Support	–	22,780
B&Q	–	7,500
Co-op	–	3,000
	<u>121,117</u>	<u>87,506</u>
Charitable activities		
DC takings	9,290	9,777
Other income from charitable activities	1,763	–
	<u>11,053</u>	<u>9,777</u>
Other trading activities		
Fundraising events	6,660	–
Hall lettings	36,180	26,902
	<u>42,840</u>	<u>26,902</u>
Investment income		
Bank interest receivable	1,470	1,187
Other income		
Other income	1,360	2,980
	<u>177,840</u>	<u>128,352</u>
Total income		

Allen's Cross Community Association

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025	2024
	£	£
Expenditure		
Expenditure on charitable activities		
Purchases	32,523	24,993
Wages and salaries	73,098	64,936
Pension costs	1,112	812
Other post-retirement benefits	1,860	5,992
Rates and water	2,477	2,277
Light and heat	7,189	5,155
Repairs and maintenance	31,825	9,671
Insurance	1,566	1,614
Legal and professional fees	1,200	1,198
Telephone	576	1,766
Other office costs	2,197	2,127
Advertising and promotion	570	729
	<u>156,193</u>	<u>121,270</u>
Total expenditure	<u>156,193</u>	<u>121,270</u>
Net income	<u>21,647</u>	<u>7,082</u>

Allen's Cross Community Association

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Community Centre		
<i>Activities undertaken directly</i>		
Activity costs	32,523	24,993
Wages/salaries	73,098	64,936
Pension costs	1,112	812
Sessional and other similar expenses	1,860	5,992
Rates & water	2,477	2,277
Light & heat	7,189	5,155
Repairs & maintenance	31,825	9,671
Insurance	1,566	1,614
Telephone	576	1,766
General office costs	2,197	2,127
Advertising/promotion	570	729
	<u>154,993</u>	<u>120,072</u>
Governance costs		
Governance costs - accountancy fees	<u>1,200</u>	<u>1,198</u>
	<u>156,193</u>	<u>121,270</u>
