

Brandon Accountancy

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BELL GREEN COMMUNITY ASSOCIATION Financial Statement for the Year Ended 5th April 2021

Registered Charity No. 522907

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BELL GREEN COMMUNITY ASSOCIATION

Legal and Administrative Information for the Year Ended 5th April 2021

Trustees: Alan Grimbley - Chairperson
Linda Palmer - Treasurer
Alexander Curry
Jane Smith
Peter Smith
Catherine O'Toole
Alan Bassett
Denise Poole
Joanne Friel
Ian Sinclair

Manager: Mark Grimbley

Registered Charity No. 522907

Registered Address: 3 Old Church Road
Bell Green
Coventry CV6 7BZ

Bankers: Lloyds Bank plc
High Street
Coventry CV1 7BX
&
Coventry Building Society
Bell Green Branch
1 Hall Green Road
Coventry CV6 7BX

Independent Examiners: Brandon Accountancy
Suite 2
The Koco Building
The Arches
Spon End
Coventry CV4 3JQ

BELL GREEN COMMUNITY ASSOCIATION

Trustees' Report For the Year Ended 5th April 2021

The trustees present their annual report along with the financial statement for the charity for the year ended 5th April 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005 in preparing the annual report and financial statements. The financial statements have also been prepared in accordance with the accounting policies set out in page 7 and comply with the charities constitution and applicable accounting standards.

Bell Green Community Association was first constituted back on 22nd February 1946, this amended on 22nd October 1968 and 29th June 2017. The Association was registered with the Charity Commission on 6th September 1966 under the number 522907.

Objects of the Charity

To promote the wellbeing of the community resident in Bell Green neighbourhood by associating the said community and local authorities, voluntary and other voluntary organisations in a common effort to advance education and to improve facilities in the interests of social welfare for recreation and leisure time. To co-operate with the local education authority in the management and maintenance of the community centre.

Activities

To provide activities such as dance, indoor bowls and keep fit. The community centre also generates funds from facility lettings to local groups and individuals.

Organisation

The trustees who have served during the year are set out on page 11 and are appointed at the AGM and meet on a regular basis. The Trustees have ultimate control over all the affairs of the charity.

Achievements and Performance

The statement of financial activities for the year is set out on page 5 of the financial statements. In summary, the incoming resources for the year amounted to £65,092 (2020 - £53,482) with the major portions of income coming from facility lettings, Coventry City Council Covid grant and grants as shown on page 5. The expenditure was £41,269 (2020 - £39,262), with the main expense being salaries and the upkeep of the building and other general running costs.

Risk Management

The trustees conduct its own review of major risks to which the centre is exposed. These procedures are periodically reviewed to ensure that they still meet the needs of the charity and are as follows:

- an annual review of the risks which the charity may face;
- the establishment of systems and procedures to mitigate those risks identified;
- the implementation of procedures designed to minimise any potential impact on the charity should any of the risks materialise.

Reserve Policy

The trustees have reviewed the reserves of the charity. The review encompassed the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves. The review concluded that to allow the charity to be managed efficiently and to provide for uninterrupted services, a general reserve equivalent to 3 months operating costs should be achieved.

BELL GREEN COMMUNITY ASSOCIATION

Trustees' Report for the Year Ended 5th April 2021 (Continued)

Trustees' responsibilities in relation to the financial statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which shows a true and fair view of the charities financial activities during the year and to its financial position at the end of the year. In preparing financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statement on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy the financial position of the charity which enable them to ensure that the financial statements comply with the applicable charity rulings. The trustees 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.

Independent Examiner

Brandon Accountancy have expressed their willingness to continue as examiners and a resolution for their re-appointment will be proposed at the forthcoming annual general meeting.

Approved and signed on behalf of the trustees by:

Signed Alan Jones

Date: 14.10.2021

Print Name Alan Jones Gumbley

Position Chairperson

BELL GREEN COMMUNITY ASSOCIATION

Independent Examiners' report to the Trustees of Bell Green Community Association in respect of the year ended 5th April 2021

I report on the account for the year ended 5th April 2021 set on pages 5 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of accounts, and consider that an audit is not required for the year under Section 144 of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act
- to follow the procedures laid down in the general Direction given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011), and
- to state whether any particular matters have come to my attention.

Basis on the independent examiner's statement

My examination was carried out in accordance with the general Direction given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

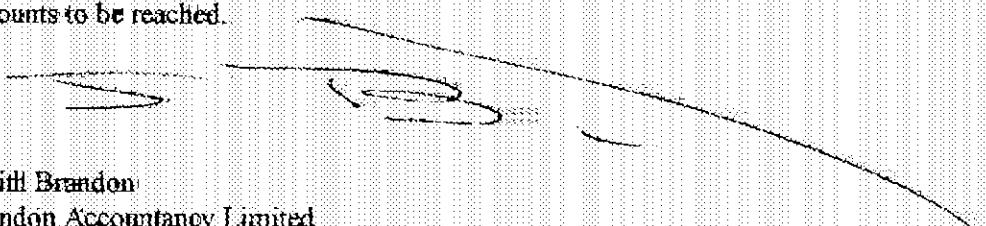
Independent examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below):

(1) which gives me reasonable cause to believe that in any respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act,
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met, or

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



Judith Brandon
Brandon Accountancy Limited
Suite 2, The Koco Building
The Arches, Spon End
Coventry CV1 3JQ

25th May 2021

BELL GREEN COMMUNITY ASSOCIATION

Statement of Financial Activities for the Year to 5th April 2021

	Notes:	Unrestricted Funds £	Restricted Funds £	Total 2021 £	2020 £
Income & Expenditure					
Incoming Resources:					
Membership Fees		0	0	0	470
Donations		424	0	424	1,350
C.C.C. Covid Grant		44,500	0	44,500	0
Groundwork Grant		0	1,166	1,166	0
Heart of England Grant		0	1,000	1,000	0
National Lottery Grant		0	0	0	4,800
Centre Lettings	3	17,248	0	17,248	41,838
Improvement Fund		504	0	504	2,911
Tea Money (Refreshments)		117	0	117	1,236
Parking		0	0	0	100
Interest Receivable		133	0	133	519
Other Income		0	0	0	259
Total Incoming Resources		62,926	2,166	65,092	63,482
Resources Expended:					
Direct Charitable Expenditure	4	28,057	3,267	31,324	28,363
Management & Administration	5	9,945	0	9,945	10,899
Publicity & Promotion		0	0	0	0
Total Resources Expended		38,002	3,267	41,269	39,262
Net Movement in Funds		24,923	(1,101)	23,823	14,220
Fund balance brought forward		80,227	2,174	82,401	68,181
Fund balance carried forward		105,150	1,073	106,223	82,401

The notes on pages 7 to 10 form part of this financial statement


BELL GREEN COMMUNITY ASSOCIATION

Balance Sheet for the Year Ended 5th April 2021

	Notes	£	2021 £	£	2020 £
Fixed Assets					
Tangible Assets	9		1,149		2,414
Current Assets					
Debtors	6	1,714		1,714	
Building Society Accounts		108,015		77,078	
Lloyds Bank Account		1,052		1,196	
Cash In Hand		0		0	
		105,780		79,987	
Current Liabilities					
Creditors	7	700		0	
Net Current Assets			<u>105,080</u>		<u>79,987</u>
Net Assets			<u>106,223</u>		<u>82,401</u>
Represented by:					
Funds:					
Unrestricted Income Fund	8	105,150		80,227	
Restricted Income Fund	8	1,073		2,174	
			<u>106,223</u>		<u>82,401</u>

The financial statements have been prepared under the historical cost convention, and follow the recommendations in "Accounting and Reporting by Charities": Statement of Recommended Practice issued in March 2005.

Approved on behalf of the trustees and signed on its behalf by:

Signed  Date 4-6-2021
 Print Name: ALAN JOHN GRIMBLEY
 Position: CHAIR PERSON

BELL GREEN COMMUNITY ASSOCIATION

Notes to the Financial Statement for the Year ended 5th April 2021

Note 1: Accounting Policies

- (a) The financial statements have been prepared under the historical cost convention, and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice issued in March 2005.
- (b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- (c) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- (d) Incoming resources from investments are included when receivable.
- (e) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- (f) Resources expended are allocated to the particular activity where the cost relates directly to the activity.
- (g) Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which is estimated at 3 years for computer and IT equipment, 4 years for office & centre equipment and 15 years for furniture.
- (h) Unrestricted funds are donations and other incoming resources receivable or generated for the object of the charity, without further specified purpose and are available as general funds.
- (i) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Note 2: Taxation

As a charity, Bell Green Community Association is exempt from corporation tax on income and gains falling within Section 505 of the Taxation and Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

BELL GREEN COMMUNITY ASSOCIATION
Notes to the Financial Statement for the Year ended 5th April 2021

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Note 3: Centre Lettings:				
Bromwell	238	0	238	1,484
Swimming World	1,020	0	1,020	4,623
Indoor Bowls	308	0	308	1,085
Old Time Dance	0	0	0	728
Sewing	1,700	0	1,700	3,604
Irish Dance	64	0	64	320
Dog Training	1,080	0	1,080	3,817
Kick Boxing	0	0	0	15
Keep Fit	83	0	83	394
Crafty Ladies	150	0	150	354
T.A.B. (Take A Break)	10,654	0	10,654	6,576
Tiger Feet	0	0	0	588
House Of Hope Church	1,551	0	1,551	4,131
C.A.A.	305	0	305	4,730
Hockey	50	0	50	0
ASQAA School Support	0	0	0	1,160
Coventry City Council (Polling Unit)	0	0	0	600
Ghana Church	20	0	20	2,434
Silver Surfers	25	0	25	1,176
Nisei	0	0	0	1,895
Moses / 12 Apostolic Church	0	0	0	760
Other Bookings	0	0	0	1,570
	17,248	0	17,248	41,838
Note 4: Direct Charitable Expenditure:				
Caretakers / Cleaner Salary and NIC	14,043	285	14,328	14,859
Water Rates	708	0	708	403
Heat and Light	4,490	0	4,490	5,498
Consumables	0	382	382	1,222
Waste and Rubbish	90	0	90	90
Health and Safety	0	333	333	221
Alarm and Security	3,597	0	3,597	0
Premises Maintenance	2,854	0	2,854	896
Refreshments	23	0	23	317
Equipment	308	1,168	1,469	1,319
General Insurance	968	0	968	968
Depreciation	170	1,104	1,271	1,758
	28,097	3,267	31,324	28,363
Note 5: Management & Administration				
Salaries and NIC	8,424	0	8,424	8,273
Print, Postage and Stationery	70	0	70	96
Telephone and Internet	751	0	751	900
Year End Accounts	700	0	700	700
Licences	0	0	0	814
Miscellaneous	0	0	0	117
	9,945	0	9,945	10,899

BELL GREEN COMMUNITY ASSOCIATION

Notes to the Financial Statement for the Year ended 5th April 2021

	Unrestricted	Restricted	2021	2020
Note 6 Debtors	£	£	£	£
Rates	1,714,000	0	1,714,000	1,714,000
	<u>1,714,000</u>	<u>0</u>	<u>1,714,000</u>	<u>1,714,000</u>
Note 7 Creditors	£	£	£	£
Year End Accounts	700,000	0	700,000	0
	<u>700,000</u>	<u>0</u>	<u>700,000</u>	<u>0</u>
Note 8 Fund Breakdown				
	2021	2020		
Unrestricted Fund:	£	£		
Capital still to depreciate	70,000	240,000		
General Purposes Fund	105,080,000	79,987,000		
	<u>105,150,000</u>	<u>80,227,000</u>		
Restricted Fund:	£	£		
Capital still to depreciate	1,073,000	2,174,000		
Other Funds	0	0		
	<u>1,073,000</u>	<u>2,174,000</u>		
Total Funds	£	£		
	<u>106,223,000</u>	<u>82,401,000</u>		

BELL GREEN COMMUNITY ASSOCIATION

Notes to the Financial Statement for the Year ended 5th April 2021

Note 9: Fixed Assets

	Computer & IT Equipm	Office & Centres Equipment	Furniture	Total
Cost:	£	£	£	£
Balance 6th April 2020	998	4,419	4,416	9,773
Additions	0	0	0	0
Disposal	0	0	0	0
Balance 5th April 2021	998	4,419	4,416	9,773
Depreciation	£	£	£	£
Balance 6th April 2020	838	4,031	2,490	7,359
Charge for year	100	288	883	1,271
Disposals	0	0	0	0
Balance 5th April 2021	938	4,319	3,373	8,630
Net Book Value:	£	£	£	£
as at 6th April 2021	0	100	1,043	1,143
as at 5th April 2020	100	388	1,927	2,414