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BELL GREEN COMMUNITY ASSOCIATION Financial Statement for the Year Ended 5th April 2025

Registered Charity No. 522907

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BELL GREEN COMMUNITY ASSOCIATION

Legal and Administrative Information for the Year Ended 5th April 2025

Trustees: Alan Grimbley - Chairperson
Linda Palmer
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: Judith Brandon
24 Littlethorpe
Willenhall Wood
Coventry CV3 3GG

BELL GREEN COMMUNITY ASSOCIATION

Trustees' Report For the Year Ended 5th April 2025

The trustees present their annual report along with the financial statement for the charity for the year ended 5th April 2025. 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 1 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 £67,081 (2024 - £72,998) with the major portions of income coming from facility lettings and grants as shown on page 5. The expenditure was £64,764 (2024 - £62,980), with the main expense being salaries and the upkeep of the building and other general running costs.

Risk Management

The trustees conducts 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:

- as 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 2025
(Continued)

Trustees' responsibilities in relation to the financial statement

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 the 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 J Grimbley Date 5/11/2025
Print Name ALAN J GRIMBLEY
Position CHAIRPERSON
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BELL GREEN COMMUNITY ASSOCIATION

Independent Examiners' report to the Trustees of Bell Green Community Association in respect of the year ended 5th April 2025

I report on the account for the year ended 5th April 2025 set on pages 5 to 9.

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.

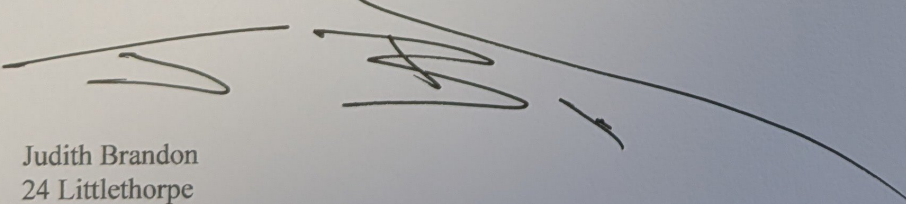
Basis on the independent examiner's statement

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
24 Littlethorpe
Willenhall Wood
Coventry CV3 3GG

7th October 2025

BELL GREEN COMMUNITY ASSOCIATION

Statement of Financial Activities for the Year to 5th April 2025

Income & Expenditure	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	2024 £
Incoming Resources:					
Membership Fees		0	0	0	96
Donations		0	0	0	18
Coventry City Council Grant		3,820	0	3,820	0
Good Things Grant		1,000	0	1,000	0
Groundwork Grant		1,000	0	1,000	0
Heart Of England Grant		0	0	0	7,820
Centre Lettings	3	50,406	0	50,406	55,544
Improvement Fund		4,686	0	4,686	3,097
Tea Money (Refreshments)		1,304	0	1,304	1,092
Interest Receivable		4,531	0	4,531	4,616
Other Income		335	0	335	715
Total Incoming Resources		67,081	0	67,081	72,998
Resources Expended:					
Direct Charitable Expenditure	4	42,487	4,406	46,893	48,040
Management & Administration	5	17,872	0	17,872	14,940
Publicity & Promotion		0	0	0	0
Total Resources Expended		60,358	4,406	64,764	62,980
Net Movement in Funds		6,722	(-4,406)	2,316	10,018
Fund balance brought forward		131,633	4,406	136,039	126,020
Fund balance carried forward		138,355	0	138,355	136,039

The notes on pages 7 to 9 form part of this financial statement

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Balance Sheet for the Year Ended 5th April 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible Assets	9	0	0
Current Assets			
Debtors			
ESBS Advantage Deposit Account	6	0	0
Building Society Accounts		70,439	67,790
Lloyds Bank Account		67,346	67,828
Cash In Hand		1,003	853
		<u>317</u>	<u>317</u>
Current Liabilities		139,105	136,789
Creditors	7	<u>750</u>	<u>750</u>
Net Current Assets		<u>138,355</u>	<u>136,039</u>
Net Assets		<u><u>138,355</u></u>	<u><u>136,039</u></u>
Funds:			
Unrestricted Income Fund	8	70,564	63,842
Designated Funds	8	67,790	67,790
Restricted Income Fund	8	<u>0</u>	<u>4,406</u>
		<u><u>138,355</u></u>	<u><u>136,039</u></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 Athan J Grimbley
 Print Name: ATHAN J GRIMBLEY
 Position CHAIRPERSON

Date 5/11/2025



BELL GREEN COMMUNITY ASSOCIATION

Notes to the Financial Statement for the Year ended 5th April 2025

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) Grant, 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 included 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 5 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.
- (j) Designated funds are unrestricted funds which have been earmarked by the Trustees for large building repairs or in the event of the centre closing, redundancy fund.

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 2025

Note 3	Centre Lettings	Unrestricted	Restricted	2025	2024
		£	£	£	£
	Slimming World	3,239	0	3,239	4,923
	Indoor Bowls	1,758	0	1,758	1,756
	Sewing	5,220	0	5,220	5,335
	Irish Dance	410	0	410	310
	Dog Training	3,636	0	3,636	3,262
	Keep Fit	1,180	0	1,180	1,110
	T A B (Take A Break)	0	0	0	291
	House Of Hope Church	4,697	0	4,697	4,888
	C A A	5,737	0	5,737	4,968
	Silver Surfers	1,296	0	1,296	1,333
	Moses / 12 Apostolic Church	1,347	0	1,347	1,412
	Coffee Mornings	536	0	536	0
	Muslim School	1,182	0	1,182	1,637
	Create Music	0	0	0	676
	Polarities	775	0	775	584
	Karl Herbert	12,588	0	12,588	10,512
	Dog Walkers	281	0	281	211
	Pulse Healthcare	0	0	0	9,310
	Ladies Prayers	0	0	0	92
	Parties	0	0	0	31
	Other Bookings	6,527	0	6,527	2,905
		50,407	0	50,407	55,544

Note 4	Direct Charitable Expenditure	£	£	£	£
	Caretakers / Cleaner Salary and NIC	23,823	0	23,823	24,175
	Rates	0	0	0	274
	Water Rates	1,075	0	1,075	891
	Heat and Light	13,302	0	13,302	11,247
	Consumables	449	0	449	1,053
	Waste and Rubbish	1,075	0	1,075	0
	Health and Safety	0	0	0	605
	Premises Maintenance	1,168	0	1,168	5,121
	Refreshments	0	0	0	211
	Equipment	273	4,406	4,679	3,472
	General Insurance	1,322	0	1,322	990
	Depreciation	0	0	0	0
		42,487	4,406	46,893	48,040

Note 5	Management & Administration	£	£	£	£
	Manager Salary and NIC	12,365	0	12,365	12,815
	Print, Postage and Stationery	183	0	183	259
	In Kind Fund	2,353	0	2,353	0
	Telephone and Internet	798	0	798	951
	Licenses and Subscriptions	320	0	320	0
	Year End Accounts	750	0	750	750
	Miscellaneous	1,103	0	1,103	165
		17,872	0	17,872	14,940

BELL GREEN COMMUNITY ASSOCIATION

Notes to the Financial Statement for the Year ended 5th April 2025

	Unrestricted	Restricted	2025	2024
Note 6 Debtors	£	£	£	£
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

	£	£	£	£
Note 7 Creditors				
Year End Accounts	750	0	750	750
	<u>750</u>	<u>0</u>	<u>750</u>	<u>750</u>

	2025	2024
Note 8 Fund Breakdown		
Unrestricted Fund:	£	£
Capital still to depreciate	0	0
General Purposes Fund	70,564	63,842
	<u>70,564</u>	<u>63,842</u>
Restricted Fund:		
Capital still to depreciate	0	0
Other Funds	0	4,406
	<u>0</u>	<u>4,406</u>
Designated Funds:		
Building and Redundancy Fund	67,790	67,790
(See Note 1 on page 7(j))		
Total Funds	<u>138,355</u>	<u>136,039</u>

Note 9 Fixed Assets	Computer & IT Equip	Office & Centre Equipment	Furniture	Total
Cost	£	£	£	£
Balance 6th April 2024	938	4,419	4,416	9,773
Additions	0	0	0	0
Disposal	0	0	0	0
Balance 5th April 2025	938	4,419	4,416	9,773
Depreciation	£	£	£	£
Balance 6th April 2024	938	4,419	4,416	9,773
Charge for year	0	0	0	0
Disposals	0	0	0	0
Balance 5th April 2025	938	4,419	4,416	9,773
Net Book Value	£	£	£	£
as at 5th April 2025	0	0	0	0
as at 5th April 2024	0	0	0	0