

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31st December 2022**  
**for**  
**Bentley Heath Community**  
**Association**

West - Chartered Accountants  
Office 2 Greswolde House  
197b Station Road  
Knowle  
Solihull  
West Midlands  
B93 0PU

**Bentley Heath Community  
Association**

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for the Year Ended 31st December 2022**

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**Bentley Heath Community  
Association**

**Report of the Trustees  
for the Year Ended 31st December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Bentley Heath Community Association has a number of charitable objectives.

They are to promote the well-being of the community for such purposes as may by law be deemed to be charitable and in particular by associating the local authorities, voluntary organisations and residents in a common effort to further health, to advance education, to provide facilities for physical and mental training and recreation and to foster a community spirit for the achievement of the purposes stated.

**FINANCIAL REVIEW**

The Statement of Financial Activities on page 3 reveals net outgoing resources for the year of £7648.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

523002

**Principal address**

Widney Road  
Bentley Heath  
Solihull  
B93 9BQ

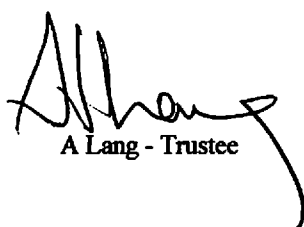
**Trustees**

R Bryant  
J Crook  
A Lang  
J Rigby  
R Wilks

**Independent Examiner**

Susan West FCA  
West - Chartered Accountants  
Office 2 Greswolde House  
197b Station Road  
Knowle  
Solihull  
West Midlands  
B93 0PU

Approved by order of the board of trustees on 24th March 2023 and signed on its behalf by:

  
A Lang - Trustee

**Independent Examiner's Report to the Trustees of  
Bentley Heath Community  
Association**

**Independent examiner's report to the trustees of Bentley Heath Community Association**

I report to the charity trustees on my examination of the accounts of Bentley Heath Community Association (the Trust) for the year ended 31st December 2022.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



Susan West FCA  
West - Chartered Accountants  
Office 2 Greswolde House  
197b Station Road  
Knowle  
Solihull  
West Midlands  
B93 0PU

28th March 2023

**Bentley Heath Community  
Association**

**Statement of Financial Activities  
for the Year Ended 31st December 2022**

	Notes	2022 Unrestricted funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		-	17,335
Other trading activities	2	26,278	16,376
Investment income	3	42	2
<b>Total</b>		<b>26,320</b>	<b>33,713</b>
<b>EXPENDITURE ON</b>			
Raising funds		33,026	28,902
Other		942	900
<b>Total</b>		<b>33,968</b>	<b>29,802</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(7,648)</b>	3,911
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		85,625	81,714
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>77,977</b>	<b>85,625</b>

The notes form part of these financial statements

**Bentley Heath Community  
Association**

**Balance Sheet  
31st December 2022**

	Notes	2022 Unrestricted funds £	2021 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	43,966	49,828
<b>CURRENT ASSETS</b>			
Debtors	7	1,009	1,416
Cash at bank		35,243	36,338
		<u>36,252</u>	<u>37,754</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(2,241)	(1,957)
<b>NET CURRENT ASSETS</b>		<u>34,011</u>	<u>35,797</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>77,977</u>	<u>85,625</u>
<b>NET ASSETS</b>		<u>77,977</u>	<u>85,625</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>77,977</u>	<u>85,625</u>
<b>TOTAL FUNDS</b>		<u>77,977</u>	<u>85,625</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24th March 2023 and were signed on its behalf by:



J Crook - Trustee

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Leasehold land & buildings                      -    over the period of the lease

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Bentley Heath Community  
Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2022**

**2. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Room hire	<u>26,278</u>	<u>16,376</u>

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	<u>42</u>	<u>2</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	17,335
Other trading activities	16,376
Investment income	2
<b>Total</b>	<u>33,713</u>
<b>EXPENDITURE ON</b>	
Raising funds	28,902
Other	900
<b>Total</b>	<u>29,802</u>
<b>NET INCOME</b>	3,911
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	81,714
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>85,625</u>

**Bentley Heath Community Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st December 2022**

**6. TANGIBLE FIXED ASSETS**

	Leasehold land & buildings £
<b>COST OR VALUATION</b>	
At 1st January 2022 and 31st December 2022	<u>85,000</u>
<b>DEPRECIATION</b>	
At 1st January 2022	35,172
Charge for year	<u>5,862</u>
At 31st December 2022	<u>41,034</u>
<b>NET BOOK VALUE</b>	
At 31st December 2022	<u>43,966</u>
At 31st December 2021	<u>49,828</u>

Cost or valuation at 31st December 2022 is represented by:

	Leasehold land & buildings £
Valuation in 2017	<u>85,000</u>

If land and buildings had not been revalued they would have been included at the following historical cost:

	2022 £	2021 £
Cost	<u>3,285</u>	<u>3,285</u>

Leasehold land and buildings were valued on an open market basis on 28th April 2017 by Mr R Pomfret (FRICS).

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	<u>1,009</u>	<u>1,416</u>

**Bentley Heath Community Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st December 2022**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	1,299	1,057
Other creditors	942	900
	<u>2,241</u>	<u>1,957</u>

**9. MOVEMENT IN FUNDS**

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	37,721	(2,013)	35,708
Revaluation reserve	47,904	(5,635)	42,269
	<u>85,625</u>	<u>(7,648)</u>	<u>77,977</u>
<b>TOTAL FUNDS</b>	<u>85,625</u>	<u>(7,648)</u>	<u>77,977</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	26,320	(28,333)	(2,013)
Revaluation reserve	-	(5,635)	(5,635)
	<u>26,320</u>	<u>(33,968)</u>	<u>(7,648)</u>
<b>TOTAL FUNDS</b>	<u>26,320</u>	<u>(33,968)</u>	<u>(7,648)</u>

**Comparatives for movement in funds**

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	28,175	9,546	37,721
Revaluation reserve	53,539	(5,635)	47,904
	<u>81,714</u>	<u>3,911</u>	<u>85,625</u>
<b>TOTAL FUNDS</b>	<u>81,714</u>	<u>3,911</u>	<u>85,625</u>

**Bentley Heath Community Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st December 2022**

**9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	33,713	(24,167)	9,546
Revaluation reserve	-	(5,635)	(5,635)
	<u>33,713</u>	<u>(29,802)</u>	<u>3,911</u>
<b>TOTAL FUNDS</b>	<u><u>33,713</u></u>	<u><u>(29,802)</u></u>	<u><u>3,911</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	28,175	7,533	35,708
Revaluation reserve	53,539	(11,270)	42,269
	<u>81,714</u>	<u>(3,737)</u>	<u>77,977</u>
<b>TOTAL FUNDS</b>	<u><u>81,714</u></u>	<u><u>(3,737)</u></u>	<u><u>77,977</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	60,033	(52,500)	7,533
Revaluation reserve	-	(11,270)	(11,270)
	<u>60,033</u>	<u>(63,770)</u>	<u>(3,737)</u>
<b>TOTAL FUNDS</b>	<u><u>60,033</u></u>	<u><u>(63,770)</u></u>	<u><u>(3,737)</u></u>

**Bentley Heath Community  
Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2022**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2022.