

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2023
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 2023**

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**Bentley Heath Community
Association**

**Report of the Trustees
for the Year Ended 31st December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. 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 £5451.

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 8th March 2024 and signed on its behalf by:



R Wilks - 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 2023.

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
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Knowle
Solihull
West Midlands
B93 0PU

8th March 2024

**Bentley Heath Community
Association**

**Statement of Financial Activities
for the Year Ended 31st December 2023**

		2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Other trading activities	2	32,947	26,278
Investment income	3	299	42
Total		<u>33,246</u>	<u>26,320</u>
EXPENDITURE ON			
Raising funds		37,737	33,026
Other		960	942
Total		<u>38,697</u>	<u>33,968</u>
NET INCOME/(EXPENDITURE)		(5,451)	(7,648)
RECONCILIATION OF FUNDS			
Total funds brought forward		77,977	85,625
TOTAL FUNDS CARRIED FORWARD		<u><u>72,526</u></u>	<u><u>77,977</u></u>

The notes form part of these financial statements

Bentley Heath Community Association

Balance Sheet
31st December 2023

		2023	2022
		Unrestricted	Total
		funds	funds
		£	£
FIXED ASSETS	Notes		
Tangible assets	6	38,104	43,966
CURRENT ASSETS			
Debtors	7	1,106	1,009
Cash at bank		37,118	35,243
		<hr/>	<hr/>
		38,224	36,252
CREDITORS			
Amounts falling due within one year	8	(3,802)	(2,241)
		<hr/>	<hr/>
NET CURRENT ASSETS		34,422	34,011
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		72,526	77,977
		<hr/>	<hr/>
NET ASSETS		72,526	77,977
		<hr/>	<hr/>
FUNDS	9		
Unrestricted funds		72,526	77,977
		<hr/>	<hr/>
TOTAL FUNDS		72,526	77,977
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 8th March 2024 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 2023**

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Room hire	32,947	26,278
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	299	42
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2023 nor for the year ended 31st December 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Other trading activities	26,278
Investment income	42
	<u> </u>
Total	26,320
	<u> </u>
EXPENDITURE ON	
Raising funds	33,026
	<u> </u>
Other	942
	<u> </u>
Total	33,968
	<u> </u>
NET INCOME/(EXPENDITURE)	(7,648)
RECONCILIATION OF FUNDS	
Total funds brought forward	85,625
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	77,977
	<u> </u>

Bentley Heath Community Association

Notes to the Financial Statements - continued
for the Year Ended 31st December 2023

6. TANGIBLE FIXED ASSETS

	Leasehold land & buildings £
COST OR VALUATION	
At 1st January 2023 and 31st December 2023	<u>85,000</u>
DEPRECIATION	
At 1st January 2023	41,034
Charge for year	<u>5,862</u>
At 31st December 2023	<u>46,896</u>
NET BOOK VALUE	
At 31st December 2023	<u><u>38,104</u></u>
At 31st December 2022	<u><u>43,966</u></u>

Cost or valuation at 31st December 2023 is represented by:

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

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

	2023	2022
	£	£
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

	2023	2022
	£	£
Trade debtors	<u>1,106</u>	<u>1,009</u>

Bentley Heath Community Association

Notes to the Financial Statements - continued
for the Year Ended 31st December 2023

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	2,842	1,299
Other creditors	960	942
	<u>3,802</u>	<u>2,241</u>

9. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	35,708	184	35,892
Revaluation reserve	42,269	(5,635)	36,634
	<u>77,977</u>	<u>(5,451)</u>	<u>72,526</u>
TOTAL FUNDS	<u>77,977</u>	<u>(5,451)</u>	<u>72,526</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	33,246	(33,062)	184
Revaluation reserve	-	(5,635)	(5,635)
	<u>33,246</u>	<u>(38,697)</u>	<u>(5,451)</u>
TOTAL FUNDS	<u>33,246</u>	<u>(38,697)</u>	<u>(5,451)</u>

Comparatives for movement in funds

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
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>
TOTAL FUNDS	<u>85,625</u>	<u>(7,648)</u>	<u>77,977</u>

Bentley Heath Community Association

Notes to the Financial Statements - continued
for the Year Ended 31st December 2023

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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>
TOTAL FUNDS	<u>26,320</u>	<u>(33,968)</u>	<u>(7,648)</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	37,721	(1,829)	35,892
Revaluation reserve	47,904	(11,270)	36,634
	<u>85,625</u>	<u>(13,099)</u>	<u>72,526</u>
TOTAL FUNDS	<u>85,625</u>	<u>(13,099)</u>	<u>72,526</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 £
Unrestricted funds			
General fund	59,566	(61,395)	(1,829)
Revaluation reserve	-	(11,270)	(11,270)
	<u>59,566</u>	<u>(72,665)</u>	<u>(13,099)</u>
TOTAL FUNDS	<u>59,566</u>	<u>(72,665)</u>	<u>(13,099)</u>

**Bentley Heath Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2023.

**Bentley Heath Community
Association**

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Other trading activities		
Room hire	32,947	26,278
Investment income		
Deposit account interest	299	42
Total incoming resources	<u>33,246</u>	<u>26,320</u>
EXPENDITURE		
Raising donations and legacies		
Repairs & renewals	2,046	2,419
Rates and water	980	1,166
Insurance	851	771
Light and heat	9,213	2,453
Telephone	55	20
Postage and stationery	211	206
Sundries	146	180
Household & cleaning	11,544	10,319
Licences	495	377
Refurbishment costs	5,739	8,557
Ground rent	245	245
Computer & IT costs	350	271
Professional fees	-	180
Leasehold land & buildings depreciation	5,862	5,862
	<u>37,737</u>	<u>33,026</u>
Support costs		
Governance costs		
Independent examiner fees	960	942
Total resources expended	<u>38,697</u>	<u>33,968</u>
Net expenditure	<u>(5,451)</u>	<u>(7,648)</u>

This page does not form part of the statutory financial statements