

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2025

for

Bentley Heath Community
Association

West - Chartered Accountants
Suite K, Priest House
1624 High Street
Knowle
Solihull
West Midlands
B93 0JU

Bentley Heath Community
Association

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for the Year Ended 31st December 2025

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Bentley Heath Community Association

Chairman's Report
for the Year Ended 31st December 2025

This is my last year as Chair of the Association as I am standing down at this meeting after 12 years. We have come a very long way since the dark days of 2014 when the place was on its knees and in serious danger of folding. I feel the time is now right to go, and am leaving the Committee to a younger, dynamic and more enthusiastic group to carry on. I wish to pay tribute to Dave Butcher, John Hindle, Anna King and Sue Haines for their sterling work since they joined the Committee.

The Hall continues to flourish, bookings both of regular hirers and weekend occasions are steady and we are in a good financial state. Costs and hire charges are kept under regular review, and I can report that there are no increases planned for 2026.

We are on a lease from Solihull Council which expires in 2030 and have been given an indication that it will be renewed. The premises are in a good state of maintenance and repair, and all the exterior brickwork has been repointed, hopefully to last another 20-25 years. We now have a robot vacuum that sweeps and cleans the floor at night 3 times a week, to assist in maintaining the high standards achieved by our cleaners. This year we are completing the installation of the audio/visual system. Projects under consideration include improvements to the front access, renovation of the bar area and replacement of the boiler, together with a heating control system.

The Constitution has been brought up to date and accepted by the Charity Commission, and the Chair, Secretary and Treasurer are acting as Trustees. In all, the Hall is in safe hands and continues to flourish.

Richard Bryant



Chair BHCA

Date..... 09/03/26

**Bentley Heath Community
Association**

**Report of the Trustees
for the Year Ended 31st December 2025**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2025. 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 (BHCA) aims to manage and maintain the Bentley Heath Community Centre for the use of inhabitants of Bentley Heath and the surrounding area without distinction of political, religious or other opinions, including use for meetings, lectures and classes, and other forms of recreation and leisure-time occupation, including parties, with the object of improving their conditions of life. These objectives have been chosen with regard to guidance on public benefit as set out by the Charity Commission. Current activities include many varied forms of exercise and martial arts, dancing, art classes, USA gatherings, gardening clubs, Brownies and Rainbows and various other interest groups.

FINANCIAL REVIEW

Financial position

The results for the year are shown in the statement of financial activities for the year ended 31 December 2025 on page 5. The net deficit in operating activities for the year is (£2,295) (2024: (£4,967)).

The Trustees believe that the financial position of BHCA is satisfactory. The net current assets of £38,884 (2024: £35,317) are considered adequate to cover the on-going financial commitments of the charity.

Reserves review

The Trustees are mindful that the long-term viability of the charity requires them to retain sufficient funds to meet a portion of annual overheads and to ensure the building can be maintained to a high standard. The Trustees have agreed a policy of holding reserves representing at least six months', but no more than one year's operating costs and are planning to use up to £15,000 of reserves on one-off improvement projects in 2026.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

BHCA is a registered, unincorporated charity, defined by its constitution. The Management Committee has responsibility for the day-to-day administration of BHCA.

Recruitment and appointment of new trustees

Trustees are appointed from the Management Committee in accordance with the constitution.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

523002

Principal address

Bentley Heath Community Centre
Widney Road
Bentley Heath
Solihull
B93 9BQ

Bentley Heath Community
Association

Report of the Trustees
for the Year Ended 31st December 2025

Trustees

R Bryant
J Rigby - resigned 17/03/2025
S Haines
J Hindle
D Butcher - appointed 17/03/2025

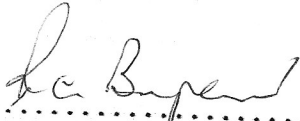
Independent Examiner

Susan West FCA
West - Chartered Accountants
Suite K, Priest House
1624 High Street
Knowle
Solihull
West Midlands
B93 0JU

Approved by order of the board of trustees on

09/03/2026

..... and signed on its behalf by:



.....
R Bryant - 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 2025.

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
Suite K, Priest House
1624 High Street
Knowle
Solihull
West Midlands
B93 0JU

Date: 20th February 2026

Bentley Heath Community
Association

Statement of Financial Activities
for the Year Ended 31st December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		100	700
Other trading activities	2	34,365	33,242
Investment income	3	511	800
Total		<u>34,976</u>	<u>34,742</u>
EXPENDITURE ON			
Raising funds		36,671	39,109
Other		600	600
Total		<u>37,271</u>	<u>39,709</u>
NET INCOME/ (EXPENDITURE)		(2,295)	(4,967)
RECONCILIATION OF FUNDS			
Total funds brought forward		67,559	72,526
TOTAL FUNDS CARRIED FORWARD		<u>65,264</u>	<u>67,559</u>

The notes form part of these financial statements

Bentley Heath Community Association

Balance Sheet
31st December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible assets	6	26,380	32,242
CURRENT ASSETS			
Debtors	7	1,960	1,608
Cash at bank		<u>39,799</u>	<u>37,148</u>
		41,759	38,756
CREDITORS			
Amounts falling due within one year	8	(2,875)	(3,439)
NET CURRENT ASSETS		<u>38,884</u>	<u>35,317</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		65,264	67,559
NET ASSETS		<u>65,264</u>	<u>67,559</u>
FUNDS			
Unrestricted funds	9	<u>65,264</u>	<u>67,559</u>
TOTAL FUNDS		<u>65,264</u>	<u>67,559</u>

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

.....
R Bryant - Trustee

Bentley Heath Community
Association

Notes to the Financial Statements
for the Year Ended 31st December 2025

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 2025

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Room hire	<u>34,365</u>	<u>33,242</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>511</u>	<u>800</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

Trustees' expenses

Expenses totalling £1,624 were reimbursed to the trustees during this period (2024: 809.88).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds 2024
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	700
Other trading activities	33,242
Investment income	<u>800</u>
Total	<u>34,742</u>
EXPENDITURE ON	
Raising funds	39,109
Other	<u>600</u>
Total	<u>39,709</u>
NET INCOME/(EXPENDITURE)	(4,967)
RECONCILIATION OF FUNDS	
Total funds brought forward	72,526
TOTAL FUNDS CARRIED FORWARD	<u>67,559</u>

Bentley Heath Community Association

Notes to the Financial Statements - continued
for the Year Ended 31st December 2025

6. TANGIBLE FIXED ASSETS

	Leasehold land & buildings £
COST OR VALUATION	
At 1st January 2025 and 31st December 2025	<u>85,000</u>
DEPRECIATION	
At 1st January 2025	52,758
Charge for year	<u>5,862</u>
At 31st December 2025	<u>58,620</u>
NET BOOK VALUE	
At 31st December 2025	<u>26,380</u>
At 31st December 2024	<u>32,242</u>

Cost or valuation at 31st December 2025 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:

	2025	2024
	£	£
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).

Bentley Heath Community Association

Notes to the Financial Statements - continued
for the Year Ended 31st December 2025

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	999	793
Prepayments and accrued income	<u>961</u>	<u>815</u>
	<u>1,960</u>	<u>1,608</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	2,275	2,839
Other creditors	<u>600</u>	<u>600</u>
	<u>2,875</u>	<u>3,439</u>

9. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	36,560	3,340	39,900
Revaluation reserve	<u>30,999</u>	<u>(5,635)</u>	<u>25,364</u>
	<u>67,559</u>	<u>(2,295)</u>	<u>65,264</u>
TOTAL FUNDS	<u>67,559</u>	<u>(2,295)</u>	<u>65,264</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	34,976	(31,636)	3,340
Revaluation reserve	-	<u>(5,635)</u>	<u>(5,635)</u>
	<u>34,976</u>	<u>(37,271)</u>	<u>(2,295)</u>
TOTAL FUNDS	<u>34,976</u>	<u>(37,271)</u>	<u>(2,295)</u>

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	35,892	668	36,560
Revaluation reserve	<u>36,634</u>	<u>(5,635)</u>	<u>30,999</u>
	<u>72,526</u>	<u>(4,967)</u>	<u>67,559</u>
TOTAL FUNDS	<u>72,526</u>	<u>(4,967)</u>	<u>67,559</u>

Bentley Heath Community
Association

Notes to the Financial Statements - continued
for the Year Ended 31st December 2025

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			
Revaluation reserve	34,742	(34,074)	668
	-	(5,635)	(5,635)
	<u>34,742</u>	<u>(39,709)</u>	<u>(4,967)</u>
TOTAL FUNDS	<u>34,742</u>	<u>(39,709)</u>	<u>(4,967)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2025.