

REGISTERED CHARITY NUMBER: 523002

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2024

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 2024**

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**Bentley Heath Community
Association**

**Chairman's Report
for the Year Ended 31st December 2024**

2024 has been a challenging year in many respects; Alan Lang, our leading member and Lettings Secretary passed away in June. His dedication, enthusiasm and experience over many years will be greatly missed. His loss was closely followed by the decisions of the Secretary and Treasurer, Roger Wilks and Jim Crook, to step down after 11 years of loyal and valuable service, and we are grateful to have had their help for so long.

We have been fortunate to find two new volunteers, John Hindle has taken over the Lettings role to great effect, and Sue Haines, who has previous accountancy experience has volunteered to be Treasurer. We have also gained 2 new younger members, with enthusiasm and different areas of expertise who are already proving to be assets, and may be the future.

Regular bookings for the hall remain steady, many hirers have been with us for years, and the one-off weekend bookings remain strong. The Committee has decided to move into the technology age and has purchased an online booking and invoicing system. It may prove to be a big step forward.

There has been considerable expenditure this year on improvements to the hall, thanks to our indefatigable Facilities Manager, John Rigby. We have installed CCTV to deter vandals and nuisance, and a hearing loop is now in place. We are currently exploring installing an audio visual system. Improvements have been made to the drainage, and all exterior brickwork has now been repointed. We have also purchased more chairs to accommodate the maximum number of people permitted by the fire assessment.

I should like to thank all committee members who have served this year for their time and effort in helping to keep the Hall maintained to such a high standard and contributing to its ongoing successful use by the local community.



Richard Bryant
Chairman, Bentley Heath Community Association

**Bentley Heath Community
Association**

**Report of the Trustees
for the Year Ended 31st December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. 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, U3A 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 2024 on page 5. The net deficit in operating activities for the year is (£4,967) (2023:(£5,451)).

The Trustees believe that the financial position of BHCA is satisfactory. The net current assets of £35,317 (2023: £34,422) are considered adequate to cover the on-going financial commitments of the charity.

Reserves policy

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 six months' operating costs and a further reserve of £20,000 is deemed prudent for exceptional expenditure of a one-off nature.

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

Trustees

R Bryant
J Crook (resigned 9/9/2024)
A Lang (resigned 29/4/2024)
J Rigby
R Wilks (resigned 9/9/2024)
S Haines (appointed 9/9/2024)
J Hindle (appointed 16/7/2024)

**Bentley Heath Community
Association**

**Report of the Trustees
for the Year Ended 31st December 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

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 ^{14th March 2025} 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 2024.

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: *14th March 2025*

**Bentley Heath Community
Association**

**Statement of Financial Activities
for the Year Ended 31st December 2024**

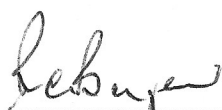
	Notes	2024 Unrestricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		700	-
Other trading activities	2	33,242	32,947
Investment income	3	800	299
Total		<u>34,742</u>	<u>33,246</u>
EXPENDITURE ON			
Raising funds		39,109	37,737
Other		600	960
Total		<u>39,709</u>	<u>38,697</u>
NET INCOME/(EXPENDITURE)		(4,967)	(5,451)
RECONCILIATION OF FUNDS			
Total funds brought forward		72,526	77,977
TOTAL FUNDS CARRIED FORWARD		<u><u>67,559</u></u>	<u><u>72,526</u></u>

Bentley Heath Community Association

Balance Sheet
31st December 2024

	Notes	2024 Unrestricted funds £	2023 Total funds £
FIXED ASSETS			
Tangible assets	6	32,242	38,104
CURRENT ASSETS			
Debtors	7	1,608	1,106
Cash at bank		37,148	37,118
		<u>38,756</u>	<u>38,224</u>
CREDITORS			
Amounts falling due within one year	8	(3,439)	(3,802)
		<u>35,317</u>	<u>34,422</u>
NET CURRENT ASSETS			
		<u>35,317</u>	<u>34,422</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>67,559</u>	<u>72,526</u>
NET ASSETS			
		<u>67,559</u>	<u>72,526</u>
FUNDS			
Unrestricted funds	9	67,559	72,526
TOTAL FUNDS			
		<u>67,559</u>	<u>72,526</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14th March 2025 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 2024**

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 2024**

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Room hire	33,242	32,947

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	800	299

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

Trustees' expenses

Expenses totalling £809.88 were reimbursed to the trustees during this period (2023 £594.59).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Other trading activities	32,947
Investment income	299
Total	33,246
EXPENDITURE ON	
Raising funds	37,737
Other	960
Total	38,697
NET INCOME/(EXPENDITURE)	(5,451)
RECONCILIATION OF FUNDS	
Total funds brought forward	77,977
TOTAL FUNDS CARRIED FORWARD	72,526

Bentley Heath Community Association

Notes to the Financial Statements - continued
for the Year Ended 31st December 2024

6. TANGIBLE FIXED ASSETS

	Leasehold land & buildings £
COST OR VALUATION	
At 1st January 2024 and 31st December 2024	<u>85,000</u>
DEPRECIATION	
At 1st January 2024	46,896
Charge for year	<u>5,862</u>
At 31st December 2024	<u>52,758</u>
NET BOOK VALUE	
At 31st December 2024	<u>32,242</u>
At 31st December 2023	<u>38,104</u>

Cost or valuation at 31st December 2024 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:

	2024	2023
	£	£
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

	2024	2023
	£	£
Trade debtors	793	1,106
Prepayments and accrued income	<u>815</u>	<u>-</u>
	<u>1,608</u>	<u>1,106</u>

Bentley Heath Community Association

Notes to the Financial Statements - continued
for the Year Ended 31st December 2024

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	2,839	2,842
Other creditors	600	960
	<u>3,439</u>	<u>3,802</u>

9. 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	36,634	(5,635)	30,999
	<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>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	34,742	(34,074)	668
Revaluation reserve	-	(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>

Comparatives for 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>

**Bentley Heath Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

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	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>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2024.