

REGISTERED COMPANY NUMBER: 06354930 (England and Wales)

REGISTERED CHARITY NUMBER: 1122405

CHARITY COMMISSION  
FIRST CONTACT

14 JUL 2017

RECORDED  
RECEIVED

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017  
FOR  
ST ALBANS COMMUNITY ASSOCIATION

J W Hinks LLP  
Chartered Accountants  
and Statutory Auditors  
19 Highfield Road  
Edgbaston  
Birmingham  
West Midlands  
B15 3BH

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2017**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2017. 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 2015).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Purposes and aims

St Albans Community Association's objects and principal activities are to improve the conditions of life for the residents of the St Paul's Ward and the surrounding areas of Smethwick through the use of the facilities available to the Association.

St Albans Community Association's vision can be summarised as follows.

1. To work for a community in which all are valued and respected.
2. To work for a community in which every resident has access to the information, support and quality services they need.
3. To work for a community in which everyone, irrespective of their history, culture, race, gender or disability, can feel a sense of belonging.

St Albans Community Association's mission is to be an asset to the local community by providing access to inclusive and supportive services which enable residents to thrive and achieve their potential.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us to ensure that our aim, objectives and activities remained focused on our stated purposes.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

The Association continues to provide various activities to benefit a wide range of age groups.

At present, the Association continues to provide two pre-school clubs, a lunch club, an out-meals service, befriending, a volunteer programme and an advocacy and advice service.

In addition to the various services provided by the Association, the Association also hires rooms to various community/voluntary groups from the local area. Their activities include arts and crafts, painting and many other activities which suit a wide range of people and age groups.

Furthermore, the Association also supports several autonomous groups by providing not only rooms but also support, advice and guidance on funding.

**Grantmaking**

The Association reviews various organisations and individuals who support and deliver the Association's objects.

Potential recipient of grants paid by the Association are reviewed by the Association on a case by case basis depending upon the available resources of the Association.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

#### How our activities deliver public benefit

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit, including the guidance on public benefit and fee charging.

Our main activities and who we try to help are described below.

All of our charitable activities focus on our ability to improve the conditions of life for the residents of the St Paul's Ward and the surrounding areas of Smethwick through the use of the facilities available to the Association.

#### General

St Albans has had a good year this year in terms of services and beneficiary numbers and, being 33 years old this year, consider ourselves to be a vibrant community facility for the benefit of local people. We are very proud of our achievements and put this down to the hard work of all of the staff, the Board and our pool of volunteers.

#### Pre-School

Sam Oakley, our Pre-School Manager, has been with us since January 2017. She has a Level 6 qualification with early years teaching status (EYT) and has a degree in integrated childhood studies. She holds a vast experience over the past 13 years of working in early years and has undertaken extensive training in safeguarding children, supporting children with additional needs, first aid, mentoring and inclusion.

Within our Pre-School we have 5 practitioners who, combined, can communicate in Polish, Punjabi, Russian, Urdu, French and Romanian as well as using some simple signing and visual prompts to communicate with our children and families.

St Albans' Pre-School continues to care for and educate children aged between 2 and 4 years that live in the local community. Our work with the children means they will develop the skills they need to transition to school and feel loved, encouraged and valued as individuals.

The children's play and learning cover all areas of the Early Years Foundation Stage. These include physical development, communication and language, personal, social and emotional development, literacy, mathematics, knowledge and an understanding of the world and expressive arts and design.

We have visitors come and visit the setting to enhance the children's curiosity and understanding of the world around us - these have included a lollipop man, an animal lady, Leo the Lion (fitness session) and a lady called Nikki who has delivered some workshops with us to encourage parental involvement. Children access the outdoors each session which allows them to have fresh air and space to run, climb and extend their gross and fine motor skills.

#### Lunch Club and outmeals

The Lunch Club at St Albans continues to provide high quality freshly made hot and cold meals and puddings for our clients to enjoy either by walking into the centre or by taking advantage of our door to door transport or by our outmeals delivery service.

The Lunch Club provided over 8,000 in meals and 5,000 out meals in 2016.

We have a committed team of staff and volunteers who develop good strong relationships with our clients, assisting us in meeting our aim of integrating the elderly into the community for stimulation of both mind and body. We do this by providing a number of activities in partnership with The Friendship Club which include regular scheduled activities, themed party days and day trips. We offer much more than just a Lunch Club - it's a chance to meet new and existing friends.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2017**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

We offer holistic support with the Lunch Club and often refer clients, carers and family members to other services internally and other agencies to ensure the health and welfare of our clients. This holistic service is also extended out to our outmeals clients with our delivery drivers assisting clients in many different ways in addition to referring them to services internally and externally.

All of this would not be possible without the dedication, hard work and commitment of our team of staff and volunteers.

**Advocacy and Support Service**

Our Advocacy and Support Service, known as Caring in a Crisis, has continued to grow from strength to strength and is now in its second year of a five year Lottery funded project. Since the project began in January 2016 it has assisted 237 clients living in the Sandwell and surrounding area.

Our new Advice and Advocacy worker, Pamela McGrath, has taken on the project from the success of her predecessor, Bianca Vauls. Pamela joined St Albans at the start of January 2017 and we are pleased to say that she has settled in well at St Albans and will continue to improve on an already established service.

The objectives of the Caring in a Crisis project are to provide a holistic service to clients helping with multiple issues including benefits, benefit appeals, homelessness, housing (re housing, poor housing, overcrowding), care packages, aids and adaption referrals to Occupational Health and much more.

The service is offered on an appointment basis and continues to be oversubscribed. Appointments are offered on a face to face basis at St Albans Community Centre or alternatively in the comfort of the client's home if the client has a care need or a disability.

Funding from the Big Lottery not only supports the community itself but has also provided for a part-time administrator, namely Carol Coleman. Carol is not only an excellent administrator for the project but she is also a very supportive and calming influence when clients come in to St Albans in a very distressed state.

This year the service continues to thrive and we are seeing a rise in benefit related queries as a result of welfare reform. The impact of changes such as the 'benefit cap' means those who are poorest are hit the hardest.

We are now seeing a rise in housing related issues including rent arrears, eviction, council tax recovery and fuel arrears. For some of our clients these are their basic living costs.

We continue to work in partnership with the Welfare Rights Team, Sandwell Rents team, food bank and other organisations to ensure we get the right outcome for our clients.

**Our Friend is Your Friend**

We have just come to the end of the third year of the five years of funding provided by the Big Lottery Fund concerning the Our Friend is Your Friend project.

The project's aim is to reduce social isolation in the community and targets clients aged 55 years of age and above. Clients are referred from a number of sources including health care professionals, family and self referral. Upon receipt of a referral our befriending staff arrange to go out and meet with the client. We find out what their interests and hobbies are and what they would like to do. We then use this information to match them to an appropriate volunteer.

We recruit volunteers that can give one to two hours per week to visit lonely socially isolated older people in their own homes or accompany them, enabling them to take part in a number of activities. All volunteers are DBS police checked and are asked for two references to try to ensure the safety of our clients. A comprehensive induction and training package is also offered to support volunteers in their role of befriender.

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2017**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Once matched, the volunteer will visit the client on a weekly basis as agreed by both parties.

Every client and volunteer is also called on a weekly basis to monitor the progress of the relationship and identify any issues. All calls are logged. This also gives us a chance to monitor the health of the clients and, where necessary, we refer back to the health care professionals or relatives involved to ensure they are aware of any issues we have identified.

In addition to this we are offering group activities in a variety of care homes and sheltered accommodation premises throughout Sandwell. Activities include quizzes, a day at the races, spaghetti challenges and "I'm a resident get me out of here."

Since the project started in April 2014, 179 clients and 186 volunteers have accessed our service. We are now offering our service to clients in the Smethwick, Oldbury, West Bromwich, Wednesbury, Tipton and Rowley Regis areas.

**HAPPY**

The Association has continued to work in partnership with a local based charity called BUDS (Better Understanding of Dementia in Sandwell) and other providers to deliver a service called HAPPY (Healthy Ageing Project Provided for You) as part of the community offer for two schemes across Oldbury, Langley and Smethwick.

HAPPY initially provided residents over 55 within the target areas a free, unique and specialised service to improve their health and wellbeing. This was later expanded to include any person over the age of 18 living in the catchment areas.

St Albans commenced management of the whole project in December 2016 until the closure at the end of March 2017. The changes in the eligibility for the programme opened it up to a much larger client base and, therefore, despite having only 4 months managing the project we had a large number of referrals in this short space of time.

We assisted people with a variety of issues and referred them to a number of services including the following.

- o Advocacy and support.
- o Access to health screening.
- o Befriending.
- o BUDS clubs.
- o Training for carers.
- o Pop-in services.
- o Home safety checks.
- o Gentle exercise classes.
- o Wellbeing roadshows.
- o Vaccination reminders.
- o Hot meal delivery services.
- o Support groups.
- o Telephone support.
- o Luncheon clubs with transport.
- o 72 hours emergency home support.
- o Weekly walking groups.
- o Short breaks for carers.
- o Weekly drop-in centres.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2017**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

We found a high percentage of people wanted help around the home with decorating or odd jobs that they were unable to do for themselves for various reasons such as ill health or disability. We were able to refer them to free handypersons services to get these jobs completed. We also helped people by contacting social services to get assessments done so that they received care for themselves or help to care for a friend or relative.

**Keeping You In Positive Mind**

The Keeping You In Positive Mind project was a pilot project that ran from September 2015 to September 2016.

The project was intended to help 25 people who were diagnosed and struggling with some form of poor mental health by getting them back into the community and reduce their social isolation. This was to be done by matching them with a suitable volunteer who would then go out with them, helping them to gain confidence out in public, introduce them to new activities or help them to re-connect with old hobbies or interests.

Although only having an initial target of 25 people, we actually ended up with 50% more clients by signing 37 people onto the programme. We had some excellent outcomes and feedback from this pilot programme including jobs for volunteers using their experiences, someone eating out for the first time in 2 years and some of the clients deciding to attend our Lunch Club.

We also learned a lot about working with people with poor mental health which was quite a new area for us to have explored.

When the project came to an end we gave all of the eligible clients over the age of 55 the option to transfer onto the Our Friend Is Your Friend befriending programme, thereby continuing to support them with a befriender and regular phone calls. Those under the age of 55 were signposted to other places and programmes that they may have wished to join such as Kaleidoscope who had an activity programme including football, cricket, arts and crafts and have regular coffee mornings etc.

**Together Smethwick**

St Albans joined forces with Smethwick CAN, Friends & Neighbours, Brushstrokes, and Sandwell Churches Link to create a volunteer hub known as "Together Smethwick".

Matt McArdle joined the team in September 2016 as Volunteer Coordinator and is based at St Albans. Matt is tasked with finding potential volunteers that can then be placed in vacant positions available within the Together Smethwick volunteer hub. There is a wide array of positions available for volunteers in a variety of settings including Pre-School, Foodbank and Befriending.

Matt has settled into his role well and has interviewed in excess of 130 people since November 2016. In this time 50 people have successfully started volunteering and 8 people have moved into employment since gaining work experience.

The majority of volunteers are referred from local Job Centres but there are also people who spot Together Smethwick posters and leaflets and want to volunteer their time, proving that volunteering is for anybody. Volunteering is a positive way to gain work experience for future employment or for people looking to give something back to their community. Once volunteers are in placement they are supported with CV writing and interview techniques. There is also a comprehensive online training programme with a choice of 10 diverse courses that any volunteer can take. All courses take around an hour to complete and are RoSPA approved.

Together Smethwick also offers an "Employability Skills Programme" for people that are unemployed and have been referred from the Job Centre. Recently, 6 participants undertook a 6 week programme. They attended the volunteer hub one day a week in a group environment developing employability skills such as CV, application form and cover letter writing, interview techniques, confidence building and job search techniques. The programme proved successful with positive feedback and participant improvement.

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2017**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Pat Ryan Volunteer Awards

Every year staff are asked to nominate the volunteer they felt contributed significantly to the Centre to receive the Pat Ryan Volunteer of the Year Award. Nominees are current volunteers at the Centre. Staff voted and the unanimous winner was Elaine Barnes.

Elaine initially came to us as a client on the JCP provision we were offering and quickly began volunteering with us on that project. Once that project had finished Elaine began volunteering with us on the Our Friend is Your Friend Befriending project. She has now been with us for over two years.

Elaine has become an integral part of our team and we genuinely would struggle to cope with the demands of the befriending project without her. Elaine volunteers two full days per week in the Centre making in the region of 80 telephone calls per week to befriending clients, carers and volunteers. In addition to this Elaine also befriends two clients, one of which has had some problems recently that Elaine has been instrumental in resolving.

We would not be able to offer such a comprehensive service if it were not for Elaine and her commitment to making these telephone calls every week.

Pete Ryan and our Chair, Robert Evetts, presented the Pat Ryan Volunteer of the Year Award to Elaine for her commitment and dedication to St Albans.

There were many more awards presented to the volunteers that evening and the St Albans staff and supporters had a great evening with a buffet made up of a range of sandwiches, chicken or vegetarian curry, rice, naan bread and samosas.

Autonomous groups

A number of autonomous groups, independent of the Association, meet at the Association's premises.

Details of their activities and achievements during the year ended 31 March 2017 are as follows.

o The Friendship Club

The Friendship Club has continued to grow from strength to strength and has been very busy this year and the Club has recruited an Activities Co-ordinator who has lots of new ideas for activities.

The Club has organised several trips over the past year including trips to The Beatles Story, Birmingham Botanical Gardens, Llandudno, West Midlands Safari Park and Birmingham Hippodrome to see the pantomime. The Club has also held several theme days celebrating calendar events over the year including Valentine's Day, Easter, Remembrance Day and St Patrick's Day parties and a calypso beach party.

On average there are approximately 80 people who attend each of the Club's theme days and the Club has a full schedule of activities planned for 2017-2018 and everyone is welcome to join the Club

In addition to this the Club has had groups of young people from The Challenge as part of The National Citizen Service come in and spend time doing activities with clients, fundraise for resources and promote the Club's services in the local community.

Awards for All and Harborne Parish Lands have continued to support the Club with its activities this year for which the Club is very grateful.

o BUDS

BUDS clubs continue to provide an important service for people with dementia in the community as, often when the condition progresses, people become very isolated within their own homes.



## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

Better Understanding of Dementia for Sandwell (BUDS) has recently increased the number of clubs it holds at St Albans Community Centre to four days per week.

Attending clubs means that people with dementia can continue to lead active and meaningful lives. BUDS can also offer family members and carers the chance to attend and meet other carers or, alternatively, give them a regular break from their caring role, safe in the knowledge that their loved ones are being supported.

#### **o Community Learning**

Community Learning provides various activities for its clients ranging from games such as dominoes, playing cards to arts and crafts.

At Easter the Club's members made Easter baskets with Easter eggs in them. The Club has also been using computer tablets in some of its groups which clients really seem to like.

Community Learning also joins in with some of The Friendship Club's activities such as gentle exercise. The clients really enjoyed this as they enjoyed singing the songs.

Community Learning at St Albans Community Centre has provided local people with a wealth of creative opportunities and has offered a friendly welcome to all.

#### **o Crafty Fingers**

Crafty Fingers' art and craft course has enabled learners to develop their creative thinking and skills whilst enjoying a range of activities including deco patch, nature craft, wooden craft and rubber stamping.

New learners have joined the course recently, St Albans having been recommended by learners on other community learning courses, of which these learners have now also joined Lunch Club.

Learners participating in creative card making have embraced the skills of embroidered cards using the pin-pricking technique. In addition to being a therapeutic activity, the course has encouraged social interaction and the opportunity to develop skills, knowledge, experience and progress in the art of card making. Both courses have encouraged new friendships and interests, which have extended outside of St Albans.

Crafty Fingers is now into its 15th year and have a solid group with many of the ladies attending being founder members and therefore with the Club from the onset. Of late, however, the group has been reduced by a couple of numbers through illnesses. The Club has kept in touch but regret the possibility that they may not return.

During the year the Club covered some new projects including making patchwork handbags in various colours of velvet and sturdy shopping bags using heavy duty curtain lining - never let it be said that the Club is not adventurous!

In November 2016 the Club met up in Birmingham, had lunch in Wetherspoons and then went on to The Hippodrome to see a matinee performance of Mama Mia - an enjoyable afternoon for everyone, especially in the final act where the audience was on its feet clapping and singing along with the cast. Good times were enjoyed by all and a perfect end to a lovely day.

The Club has recently been fortunate to hear that its application for a grant from Awards for All has been accepted and, therefore, looks forward to another year with yet more new projects being introduced.

#### **o Redeemed Christian Church of God (RCCG)**

The Redeemed Christian Church of God, Covenant Restoration Assembly Sandwell, provides Christian religious services for Christians living in the community at the Association's premises every Sunday from 11.30am to 1.30pm..

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

Non-Christians are also welcome to attend RCCG meetings and services.

RCCG strives to identify activities in which the community may be interested in order to meet and share love with one another. For example, RCCG holds a coffee meeting on the last Saturday of each month between 11.30am and 1.30pm to create an opportunity for one-to-one interaction with people from the community. Other examples include the organisation of an outdoor summer barbecue to which people from the community are invited to attend.

Participation in all of RCCG's activities and meetings is free of charge.

RCCG partners with the Association's befriending service where church members, after being DBS checked, are linked up with a lonely friend to visit them in their home. RCCG also works with the Association to facilitate the entertaining of their elderly clients with a Christmas Carol service.

#### **o Warley Gateway Club**

Warley Gateway Club holds club meetings at the Association's premises on a Monday evening.

The club caters for young and older adults with learning disabilities to give them a better quality of life and to give their parents / carers a couple of hours free time on a Monday evening .

#### **o United Martial Arts & National Wrestling Legion**

The United Martial Arts & National Wrestling Legion (formerly known as United Martial Arts Academy UMAA) has spent over 30 years training on almost a weekly basis at the Association's premises.

## **FINANCIAL REVIEW**

### **Principal funding sources**

St Albans Community Association is reliant upon the income derived from grants it receives from organisations such as Sandwell Metropolitan Borough Council and other grant making organisations as well as income derived from room hire and catering and other sources of income.

### **Reserves policy**

It is the policy of the trustees to maintain a level of reserves sufficient to ensure the continued operation of the charity's activities.

### **Financial review**

The Statement of Financial Activities for the year ended 31 March 2017 shows incoming resources of £555,163 (2016 - £458,848) and resources expended of £467,604 (2016 - £431,979).

The reserves are primarily to cover the development and future operational expenses of St Albans Community Association.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2017**

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**FUTURE PLANS**

During the coming year the Association has plans to make progress in the following areas in order to continue to help improve the conditions of life for the residents of the St Paul's Ward and the surrounding areas of Smethwick through the use of the facilities available to the Association.

1. The Board of Trustees at St Albans are working this year to look at community led housing in the local area. A property has been identified and we are applying for funding to carry out a feasibility study. We will be working in partnership with the local authority and will be supported by Witton Lodge Community Association in Birmingham who have a large stock of housing. Our housing will be supported housing for older people in the borough to help them remain in their own home on an independent basis.

2. We are also intending to apply to Awards for All and the Lloyds Bank Foundation for funding to help us pilot our new Older Adults Service and Integrated Support programme (OASIS). The OASIS project aims to redesign the single-intervention approach taken in adult social care and will support vulnerable older people living in the Smethwick and Oldbury areas to utilise existing services and community assets in the area based on the needs of the client. The community sector is often able to act as the conduit and "connector", utilising local knowledge and community assets as well as building partnerships with public services including adult social care and health services but more importantly building partnerships with the sector to meet the needs of older people.

- o This service aims to keep elderly people living independently for longer in their own homes.

- o Build individual capacity to make informed decisions about services that meet their needs.

- o Make better use of and sustain community services and resources and deliver integrated local services.

Older people can self-refer or be referred from a variety of resources and staff will create an individual support package with the service user.

3. This year we have secured £20,000 from the Clothworkers' Foundation to help finance the purchase of a new mini bus. We will be continuing to fundraise this financial year as we are desperate for a second bus. We anticipate applying to the Wolfson Foundation and the Bernard Sunley Charitable Foundation for contributions towards the new bus and, of course, we will use some of the money left to the Association by our dear friend, Beryl Chandler, in her will.

4. This year our focus will be on two areas where we will be applying for funding

- o Our Friend is Your Friend

We are planning on continuing the Our Friend is Your Friend programme following the ending of funding from the Big Lottery Fund. We are very nervous about losing the programme as it has been a great success and so many people have and continue to benefit from the service.

- o Volunteer Pilot Programme

We are planning on expanding our Volunteer Pilot programme which has proven to be a great success. We intend to apply to the Henry Smith Charity to help fund this programme. We may also consider continuing partnerships with other local organisations to share the Co-ordinator as we have done over the last 7 months.

5. We will continue to improve the Association's premises. This year we have plans to replace some of the flooring in the kitchen area, install CCTV in certain areas of the Association's premises and purchase some much needed kitchen equipment.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2017**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

St Albans Community Association is a company limited by guarantee (registered number 06354930) which was incorporated on 29 August 2007 and achieved charitable status on 22 January 2008 (registered number 1122405).

The Association was established under a Memorandum of Association which established the objects and powers of the Association and is governed under its Articles of Association. In the event of the Association being wound up members are required to contribute an amount not exceeding £1.

**Recruitment and appointment of new trustees**

As set out in the Association's Articles of Association new trustees are appointed by the Board of Trustees after applying to the Association in the form required by the trustees and after being approved by the Board of Trustees.

All trustees give their time voluntarily and receive no benefits from the Association. Any expenses reclaimed from the Association are set out in the notes to the financial statements.

**Organisational structure**

St Albans Community Association is organised so that its management committee of trustees meet regularly to manage its affairs and formulate policy.

A scheme of delegation is in place and day to day responsibility for the provision of the Association's services rests with the centre manager. The centre manager is responsible for ensuring that the Association delivers the services specified and that key performance indicators are met. The centre manager also has responsibility for the day to day operational management of the Association, individual supervision of the staff team and ensuring that the team continue to develop their skills and working practices in line with good practice.

**Induction and training of new trustees**

New trustees undergo an orientation day to brief them on legal obligations under charity law, the content of the Association's Memorandum and Articles of Association, the committee and decision-making processes and the recent financial performance of the Association.

During the induction day they meet key employees and other trustees.

Trustees are encouraged to attend appropriate external training events where these will facilitate the understanding of their role.

**Key management remuneration**

In the trustees' opinion, the key management personnel of the Association responsible for the direction, control, running and operation of the Association on a day to day basis consists of the Board of Trustees and the Centre Manager.

**Key management personnel - trustees**

All trustees give of their time freely and no trustee received remuneration during the year.

Details of trustees' expenses and related party transactions are disclosed in notes 11 and 20 to the financial statements.

**Key management personnel - centre manager**

The pay of the Association's senior staff is reviewed annually and normally increased based upon the position of the Association's finances and the cost of living in general. In view of the nature of the Association, the trustees benchmark pay levels in other similar organisations of a similar size.

**ST ALBANS COMMUNITY ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2017**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06354930 (England and Wales)

**Registered Charity number**

1122405

**Registered office**

St Albans Community Centre  
St Albans Road  
Smethwick  
West Midlands  
B67 7NL

**Trustees**

R Bruce

B D Bright

G Darby

R Evetts

Reverend D R Gould

A Richards

- resigned 2.5.16

H J Wright

- appointed 29.6.16

**Centre manager**

T M Flannagan

**Senior statutory auditor**

Peter Smith ACA

**Company Secretary**

T M Flannagan

**Auditors**

J W Hinks LLP

Chartered Accountants

and Statutory Auditors

19 Highfield Road

Edgbaston

Birmingham

West Midlands

B15 3BH

## **ST ALBANS COMMUNITY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2017**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Solicitors**

QualitySolicitors Silks  
Barclays Bank Chambers  
Birmingham Street  
Oldbury  
West Midlands  
B69 4EZ

##### **Bankers**

Co-operative Bank  
1 Balloon Street  
Manchester  
M60 4EP

CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4TA

Leek United Building Society  
50 St Edward Street  
Leek  
Staffordshire  
ST13 5DL

Skipton Building Society  
The Bailey  
Skipton  
North Yorkshire  
BD23 1DN

United Trust Bank Limited  
1 Ropemaker Street  
London  
EC2 9AW

#### **FUNDS HELD AS CUSTODIAN FOR OTHERS**

##### **Sandwell IAG**

During the year ended 31 March 2017 St Albans Community Association received £1,500 from the West Midlands Police and Crime Commissioner to be held by the Association on behalf of another organisation called Sandwell IAG (Independent Advisory Group), a self-governing group comprised of individuals from the local community in Sandwell who provide independent advice to the local police with the aim of improving the quality of policing services.

During the year ended 31 March 2017 a total of £837 has been expended by Sandwell IAG from this sum of money, leaving an unexpended balance totalling £663 which has been included by the Association within other creditors falling due within one year as at 31 March 2017.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2017**

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**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of St Albans Community Association for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

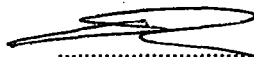
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, J W Hinks LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 29.6.17 and signed on its behalf by:



G Darby - Trustee

We have audited the financial statements of St Albans Community Association for the year ended 31 March 2017 on pages sixteen to thirty nine. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and auditors**

As explained more fully in the Statement of Trustees Responsibilities set out on page thirteen, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.



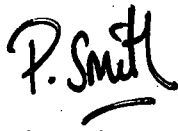
**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
ST ALBANS COMMUNITY ASSOCIATION**

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**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.



Peter Smith ACA (Senior Statutory Auditor)  
for and on behalf of J W Hinks LLP  
Chartered Accountants  
and Statutory Auditors  
19 Highfield Road  
Edgbaston  
Birmingham  
West Midlands  
B15 3BH

Date: 29 June 2017

**ST ALBANS COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2017**

|                                    |      | Unrestricted<br>funds | Restricted<br>funds | 2017<br>Total funds | 2016<br>Total funds |
|------------------------------------|------|-----------------------|---------------------|---------------------|---------------------|
|                                    | Note | £                     | £                   | £                   | £                   |
| <b>INCOME AND ENDOWMENTS FROM</b>  |      |                       |                     |                     |                     |
| Donations and legacies             | 2    | 10,474                | -                   | 10,474              | -                   |
| Charitable activities              | 5    |                       |                     |                     |                     |
| Grants receivable                  |      | 195,347               | 189,929             | 385,276             | 328,244             |
| Other trading activities           | 3    | 155,502               | 1,145               | 156,647             | 127,013             |
| Investment income                  | 4    | 2,766                 | -                   | 2,766               | 3,591               |
| <b>Total</b>                       |      | <b>364,089</b>        | <b>191,074</b>      | <b>555,163</b>      | <b>458,848</b>      |
| <b>EXPENDITURE ON</b>              |      |                       |                     |                     |                     |
| Charitable activities              | 6    |                       |                     |                     |                     |
| Charitable activities              |      | 181,357               | 158,081             | 339,438             | 294,337             |
| Support costs                      |      | 117,500               | 10,666              | 128,166             | 137,642             |
| <b>Total</b>                       |      | <b>298,857</b>        | <b>168,747</b>      | <b>467,604</b>      | <b>431,979</b>      |
| <b>NET INCOME</b>                  |      | <b>65,232</b>         | <b>22,327</b>       | <b>87,559</b>       | <b>26,869</b>       |
| Transfers between funds            | 19   | 1,575                 | (1,575)             | -                   | -                   |
| Net movement in funds              |      | 66,807                | 20,752              | 87,559              | 26,869              |
| <b>RECONCILIATION OF FUNDS</b>     |      |                       |                     |                     |                     |
| Total funds brought forward        |      | 343,939               | 87,785              | 431,724             | 404,855             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |      | <b>410,746</b>        | <b>108,537</b>      | <b>519,283</b>      | <b>431,724</b>      |

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

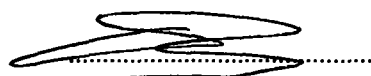
**ST ALBANS COMMUNITY ASSOCIATION**

**BALANCE SHEET  
AT 31 MARCH 2017**

|  |      | Unrestricted<br>funds | Restricted<br>funds | 2017<br>Total funds | 2016<br>Total funds |
|--|------|-----------------------|---------------------|---------------------|---------------------|
|  | Note | £                     | £                   | £                   | £                   |
| <b>FIXED ASSETS</b>                          |      |                       |                     |                     |                     |
| Tangible assets                              | 15   | 100,759               | 33,366              | 134,125             | 60,098              |
| <b>CURRENT ASSETS</b>                        |      |                       |                     |                     |                     |
| Stocks                                       |      | 775                   | -                   | 775                 | 788                 |
| Debtors                                      | 16   | 13,148                | 24,906              | 38,054              | 24,825              |
| Cash at bank and in hand                     |      | <u>325,312</u>        | <u>50,265</u>       | <u>375,577</u>      | <u>375,726</u>      |
|  |      | 339,235               | 75,171              | 414,406             | 401,339             |
| <b>CREDITORS</b>                             |      |                       |                     |                     |                     |
| Amounts falling due within one year          | 17   | (29,248)              | -                   | (29,248)            | (29,713)            |
| <b>NET CURRENT ASSETS</b>                    |      | <u>309,987</u>        | <u>75,171</u>       | <u>385,158</u>      | <u>371,626</u>      |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |      | <u>410,746</u>        | <u>108,537</u>      | <u>519,283</u>      | <u>431,724</u>      |
| <b>NET ASSETS</b>                            |      | <u>410,746</u>        | <u>108,537</u>      | <u>519,283</u>      | <u>431,724</u>      |
| <b>FUNDS</b>                                 | 19   |                       |                     |                     |                     |
| Unrestricted funds                           |      |                       |                     | 410,746             | 343,939             |
| Restricted funds                             |      |                       |                     | <u>108,537</u>      | <u>87,785</u>       |
| <b>TOTAL FUNDS</b>                           |      |                       |                     | <u>519,283</u>      | <u>431,724</u>      |

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 29.6.17 and were signed on its behalf by:

  
G Darby - Trustee

Registered company number: 06354930

The notes form part of these financial statements

**ST ALBANS COMMUNITY ASSOCIATION**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2017**

|   |              | <b>2017</b>                  | <b>2016</b>                  |
|---|--------------|------------------------------|------------------------------|
|   | <b>Notes</b> | <b>£</b>                     | <b>£</b>                     |
| <b>Cash flows from operating activities:</b>                              |              |                              |                              |
| Cash generated from operations  | 1            | <u>87,159</u>                | <u>17,513</u>                |
| <b>Net cash provided by (used in) operating activities</b>                |              | <u>87,159</u>                | <u>17,513</u>                |
| <b>Cash flows from investing activities:</b>                              |              |                              |                              |
| Purchase of tangible fixed assets   |              | (90,074)                     | (3,868)                      |
| Interest received   |              | <u>2,766</u>                 | <u>3,591</u>                 |
| <b>Net cash provided by (used in) investing activities</b>                |              | <u>(87,308)</u>              | <u>(277)</u>                 |
| <b>Change in cash and cash equivalents in the reporting period</b>        |              | <b>(149)</b>                 | <b>17,236</b>                |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |              | <u><b>375,726</b></u>        | <u><b>358,490</b></u>        |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |              | <u><u><b>375,577</b></u></u> | <u><u><b>375,726</b></u></u> |

The notes form part of these financial statements

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2017**

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**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|   | <b>2017</b>          | 2016                 |
|---|----------------------|----------------------|
|   | <b>£</b>             | <b>£</b>             |
| <b>Net income for the reporting period (as per the statement of financial activities)</b> | <b>87,559</b>        | 26,869               |
| <b>Adjustments for:</b>   |                      |                      |
| Depreciation charges  | <b>16,047</b>        | 27,045               |
| Interest received   | <b>(2,766)</b>       | (3,591)              |
| Decrease in stocks  | <b>13</b>            | 62                   |
| Increase in debtors   | <b>(13,229)</b>      | (17,694)             |
| Decrease in creditors   | <b>(465)</b>         | (15,178)             |
| <b>Net cash provided by (used in) operating activities</b>                                | <b><u>87,159</u></b> | <b><u>17,513</u></b> |

**1. ACCOUNTING POLICIES**

**GENERAL INFORMATION AND BASIS OF PREPARING THE FINANCIAL STATEMENTS**

**General information**

St Albans Community Association is a charity incorporated in England and Wales. The address of the Association's registered office is St Albans Community Centre, St Albans Road, Smethwick, West Midlands, B67 7NL.

**Accounting convention**

The financial statements of the Association, 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 United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2015)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Companies Act 2006 and the Charities Act 2011.

The financial statements have been prepared using the historic cost convention and are presented in sterling which is the functional currency of the Association, rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

These financial statements are the first financial statements of St Albans Community Association prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The date of transition to FRS 102 was 1 April 2016. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

**COMPANY STATUS**

The Association is a company limited by guarantee. The members of the Association are the trustees named on the company information page. In the event of the Association being wound up the liability in respect of the guarantee is limited to £1 per member of the Association.

**GOING CONCERN**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The expected level of income and expenditure is sufficient with the level of reserves for the Association to be able to continue as a going concern.

**1. ACCOUNTING POLICIES - continued**

**INCOME**

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

For donations to be recognised the Association will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Association and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the Association being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the Association. However, it is not always possible to measure the amount expected to be distributed. On these occasions the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the Association. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The Association receives local authority grants and grants from other third parties in respect of its activities. Income from local authority grants and grants from other third parties are recognised at fair value when the Association has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets such as cash on deposit. It includes interest receivable. Interest income is recognised using the effective interest rate method and is recognised as the Association's right to receive payment is established.

**EXPENDITURE**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

It is categorised under the following headings.

- o Costs of raising funds.
- o Expenditure on charitable activities.
- o Other expenditure representing those items not falling into the above categories.

Support costs are those that assist with the work of the Association but do not directly represent charitable activities and include office costs, governance costs and other administrative costs.

Grants payable to third parties are within the Association's charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant as this gives rise to a reasonable expectation that the recipient will receive the grant. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the Association.

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017**

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**1. ACCOUNTING POLICIES - continued**

**TANGIBLE FIXED ASSETS**

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows.

|                                  |                         |
|----------------------------------|-------------------------|
| Leasehold improvements           | 10% straight line basis |
| Lift and soft play area          | 10% straight line basis |
| Furniture, fixtures and fittings | 10% straight line basis |
| Motor vehicles                   | 25% straight line basis |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

**STOCKS**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items.

**TAXATION**

The Association is exempt from corporation tax on its charitable activities.

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include cash in hand and deposits held at call with banks. Bank overdrafts are shown within borrowings in current liabilities.

**OPERATING LEASES**

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

**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 Association. 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.

**PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

Contributions to the personal pension schemes of certain employees are charged to the Statement of Financial Activities in the period in which they relate. The assets of these personal pension schemes are held separately from those of the charitable company in independently administered funds.

**EMPLOYEE BENEFITS**

When employees have rendered service to the Association, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Association is demonstrably committed to terminate the employment of an employee or to provide termination benefits.



**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017**

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**1. ACCOUNTING POLICIES - continued**

**FINANCIAL INSTRUMENTS**

The Association has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instruments Issues" of FRS 102 to all of its financial statements.

Financial instruments are recognised in the Association's balance sheet when the Association becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

**Other financial assets**

Other financial assets are initially measured at fair value which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in the income and expenditure account, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Trade debtors, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as "loans and receivables". Loans and receivables are measured at amortised cost using the effective interest method less any impairment.

Interest is recognised by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial. The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

**Impairment of financial assets**

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the income and expenditure account.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the income and expenditure account.

**1. ACCOUNTING POLICIES - continued**

**FINANCIAL INSTRUMENTS**

**Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Association transfers the financial asset and substantially all of the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

**Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Association after deducting all of its liabilities.

**Basic financial liabilities**

Basic financial liabilities, including trade and other payables and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost using the effective interest rate method.

Trade payables are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest rate method.

**Other financial liabilities**

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in the income and expenditure account in finance costs or finance income as appropriate unless hedge accounting is applied and the hedge is a cash flow hedge.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the Association's contractual obligations expire or are discharged or cancelled.

**CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS**

In the application of the Association's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period or in the period of the revision and future periods where the revision affects both current and future periods.

**ST ALBANS COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017**

**2. DONATIONS AND LEGACIES**

|           | <b>2017</b>          | <b>2016</b> |
|-----------|----------------------|-------------|
|           | <b>£</b>             | <b>£</b>    |
| Donations | <b>474</b>           | -           |
| Legacies  | <b><u>10,000</u></b> | -           |
|           | <b><u>10,474</u></b> | -           |

**3. OTHER TRADING ACTIVITIES**

|                        | <b>2017</b>           | <b>2016</b>    |
|------------------------|-----------------------|----------------|
|                        | <b>£</b>              | <b>£</b>       |
| Fundraising events     | <b>38</b>             | 353            |
| Room hire charges      | <b>20,699</b>         | 19,134         |
| Catering               | <b>63,587</b>         | 64,011         |
| Clubs income           | <b>11,367</b>         | 7,147          |
| Coach and minibus hire | <b>15,244</b>         | 10,855         |
| HAPPY project income   | <b>31,300</b>         | 19,812         |
| Other income           | <b><u>14,412</u></b>  | <u>5,701</u>   |
|                        | <b><u>156,647</u></b> | <u>127,013</u> |

**4. INVESTMENT INCOME**

|                        | <b>2017</b>         | <b>2016</b>  |
|------------------------|---------------------|--------------|
|                        | <b>£</b>            | <b>£</b>     |
| Bank interest received | <b><u>2,766</u></b> | <u>3,591</u> |

**5. INCOME FROM CHARITABLE ACTIVITIES**

|        | <b>2017</b>                  | <b>2016</b>             |
|--------|------------------------------|-------------------------|
|        | <b>Grants<br/>receivable</b> | <b>Total activities</b> |
|        | <b>£</b>                     | <b>£</b>                |
| Grants | <b><u>385,276</u></b>        | <u>328,244</u>          |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017**5. INCOME FROM CHARITABLE ACTIVITIES - continued**

Grants received, included in the above, are as follows.

|   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2017<br>£      | 2016<br>£ |
|---|----------------------------|--------------------------|----------------|-----------|
| BBC Children in Need Appeal -<br>Pre-School Salary Costs fund                                   | -                          | 4,022                    | <b>4,022</b>   | 4,915     |
| Big Lottery Fund: Awards for All -<br>Pre-School Session Support<br>Workers fund                | -                          | -                        | -              | 9,961     |
| Big Lottery Fund:<br>Reaching Communities -<br>Advocacy and Advice fund<br>(Caring In A Crisis) | -                          | 46,447                   | <b>46,447</b>  | 11,625    |
| Big Lottery Fund:<br>Reaching Communities -<br>Our Friend is Your Friend fund                   | -                          | 53,347                   | <b>53,347</b>  | 40,645    |
| Big Lottery Fund -<br>Celebrations fund<br>(Everyone's a Winner)                                | -                          | 10,000                   | <b>10,000</b>  | -         |
| Church Urban Fund -<br>Near Neighbours fund   | -                          | -                        | -              | 1,800     |
| Eveson Charitable Trust -<br>Lunch Club Salary fund   | -                          | -                        | -              | 7,000     |
| George and Thomas Henry<br>Salter Trust<br>Advocacy and Advice fund<br>(Caring In A Crisis)     | -                          | -                        | -              | 200       |
| Harborne Parish Lands Charity -<br>Lunch Club Salary fund                                       | -                          | 3,849                    | <b>3,849</b>   | 7,689     |
| Lloyds Bank Foundation -<br>Befriending Project<br>Co-ordinator Salary fund                     | -                          | 2,500                    | <b>2,500</b>   | 12,500    |
| Sandwell Consortium -<br>Advocacy and Advice fund<br>(Caring In A Crisis)                       | -                          | -                        | -              | 7,750     |
| Balance carried forward   | -                          | 120,165                  | <b>120,165</b> | 104,085   |

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**5. INCOME FROM CHARITABLE ACTIVITIES - continued**

|   | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2017<br>£             | 2016<br>£      |
|---|----------------------------|--------------------------|-----------------------|----------------|
| Balance brought forward   | -                          | 120,165                  | <b>120,165</b>        | 104,085        |
| Sandwell Metropolitan<br>Borough Council -<br>Early Years Childcare fund                      | -                          | -                        | -                     | 10,000         |
| Sandwell Metropolitan<br>Borough Council -<br>Management and administration                   | 96,122                     | -                        | <b>96,122</b>         | 95,170         |
| Sandwell Metropolitan<br>Borough Council -<br>Nursery   | 92,049                     | -                        | <b>92,049</b>         | 105,455        |
| Sandwell Metropolitan<br>Borough Council -<br>West Smethwick Park Pavilion                    | 7,176                      | -                        | <b>7,176</b>          | 6,090          |
| Sandwell Metropolitan<br>Borough Council -<br>ELT New Places<br>Revenue Funding fund          | -                          | 8,264                    | <b>8,264</b>          | -              |
| Sandwell Metropolitan<br>Borough Council -<br>Capital Grant Programme<br>for 2 Year Olds fund | -                          | 54,000                   | <b>54,000</b>         | -              |
| Smethwick CAN -<br>Volunteer Co-ordinator<br>Salary fund                                      | -                          | 5,000                    | <b>5,000</b>          | 5,000          |
| West Midlands Police and<br>Crime Commissioner -<br>Volunteer Co-ordinator<br>Salary fund     | -                          | 2,500                    | <b>2,500</b>          | -              |
| Sundry grants received -<br>General fund  | -                          | -                        | -                     | 2,444          |
|   | <u>195,347</u>             | <u>189,929</u>           | <u><b>385,276</b></u> | <u>328,244</u> |

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**6. CHARITABLE ACTIVITIES COSTS**

|                       | Direct costs<br>(See note 7) | Support costs<br>(See note 9) | Totals         |
|-----------------------|------------------------------|-------------------------------|----------------|
|                       | £                            | £                             | £              |
| Charitable activities | 339,438                      | -                             | 339,438        |
| Support costs         | -                            | 128,166                       | 128,166        |
|                       | <u>339,438</u>               | <u>128,166</u>                | <u>467,604</u> |

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

|                               | 2017           | 2016           |
|-------------------------------|----------------|----------------|
|                               | £              | £              |
| Staff costs                   | 275,346        | 226,053        |
| Minibus expenses              | 9,004          | 9,303          |
| Volunteers and staff expenses | 14,987         | 14,816         |
| Toys and equipment            | 3,945          | 2,082          |
| Catering expenses             | 24,731         | 25,377         |
| Project delivery costs        | 11,425         | 16,569         |
|                               | <u>339,438</u> | <u>294,200</u> |

**8. GRANTS PAYABLE**

|                       | 2017 | 2016 |
|-----------------------|------|------|
|                       | £    | £    |
| Charitable activities | -    | 137  |

At the Association's discretion, the Association makes grants to individuals in order to help improve the conditions of life for the residents of the St Paul's Ward and the surrounding areas of Smethwick.

Total grants payable to individuals during the year were as follows.

|                                 | 2017 | 2016 |
|---------------------------------|------|------|
|                                 | £    | £    |
| <b>Advocacy and advice fund</b> |      |      |
| Grants to individuals           | -    | 137  |

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions are fulfilled.

**9. SUPPORT COSTS**

|               | Management     | Finance   | Other         | Governance costs | Totals         |
|---------------|----------------|-----------|---------------|------------------|----------------|
|               | £              | £         | £             | £                | £              |
| Support costs | <u>102,297</u> | <u>62</u> | <u>16,287</u> | <u>9,520</u>     | <u>128,166</u> |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017**9. SUPPORT COSTS - continued**

Support costs are those costs that have been incurred by the charity in order to further the continued development of the charity's charitable activities.

Support costs, included in the above, are as follows:

**Management**

|  | 2017           | 2016             |
|--|----------------|------------------|
|  | Support costs  | Total activities |
|  | £              | £                |
| Rent, rates and insurance                    | 32,913         | 32,754           |
| Maintenance costs                            | 26,818         | 28,098           |
| Light and heat                               | 9,810          | 12,471           |
| Telephone                                    | 3,406          | 1,298            |
| Postage and stationery                       | 2,290          | 3,245            |
| Staff training expenses                      | 5,770          | 3,463            |
| Cleaning                                     | 5,243          | 4,658            |
| Depreciation of tangible and heritage assets | 16,047         | 27,045           |
|  | <u>102,297</u> | <u>113,032</u>   |

**Finance**

|              | 2017          | 2016             |
|--------------|---------------|------------------|
|              | Support costs | Total activities |
|              | £             | £                |
| Bank charges | <u>62</u>     | <u>48</u>        |

**Other**

|                        | 2017          | 2016             |
|------------------------|---------------|------------------|
|                        | Support costs | Total activities |
|                        | £             | £                |
| Other operating leases | 1,958         | 2,176            |
| Legal and professional | 3,498         | 4,042            |
| Sundries               | <u>10,831</u> | <u>8,844</u>     |
|                        | <u>16,287</u> | <u>15,062</u>    |

**Governance costs**

|                        | 2017          | 2016             |
|------------------------|---------------|------------------|
|                        | Support costs | Total activities |
|                        | £             | £                |
| Wages                  | 3,675         | 3,621            |
| Social security        | 395           | 387              |
| Pensions               | 200           | 200              |
| Auditors' remuneration | <u>5,250</u>  | <u>5,292</u>     |
|                        | <u>9,520</u>  | <u>9,500</u>     |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017**10. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                             | <b>2017</b>         | <b>2016</b>         |
|-----------------------------|---------------------|---------------------|
|                             | <b>£</b>            | <b>£</b>            |
| Auditors' remuneration      | <b>5,250</b>        | 5,292               |
| Depreciation - owned assets | <b>16,047</b>       | 27,045              |
| Other operating leases      | <b><u>1,958</u></b> | <b><u>2,176</u></b> |

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

**TRUSTEES' EXPENSES**

During the year ended 31 March 2017 trustees' expenses totalling £nil (2016 - £331) were paid by the Association.

**12. STAFF COSTS**

|                       | <b>2017</b>           | <b>2016</b>           |
|-----------------------|-----------------------|-----------------------|
|                       | <b>£</b>              | <b>£</b>              |
| Wages and salaries    | <b>260,637</b>        | 217,553               |
| Social security costs | <b>16,056</b>         | 10,516                |
| Other pension costs   | <b><u>2,923</u></b>   | <b><u>2,192</u></b>   |
|                       | <b><u>279,616</u></b> | <b><u>230,261</u></b> |

The average monthly number of employees during the year was as follows:

|                | <b>2017</b>      | <b>2016</b>      |
|----------------|------------------|------------------|
| Management     | <b>3</b>         | 3                |
| Administrative | <b><u>16</u></b> | <b><u>15</u></b> |
|                | <b><u>19</u></b> | <b><u>18</u></b> |

No individual employee received emoluments in excess of £60,000 during the year ended 31 March 2017 nor during the year ended 31 March 2016.



NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017

## 13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|  | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total funds<br>£      |
|--|----------------------------|--------------------------|-----------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |                            |                          |                       |
| <b>Charitable activities</b>           |                            |                          |                       |
| Grants receivable                      | 209,159                    | 119,085                  | 328,244               |
| Other trading activities               | 127,013                    | -                        | 127,013               |
| Investment income                      | <u>3,591</u>               | <u>-</u>                 | <u>3,591</u>          |
| <b>Total</b>                           | <b>339,763</b>             | <b>119,085</b>           | <b>458,848</b>        |
| <br><b>EXPENDITURE ON</b>              |                            |                          |                       |
| <b>Charitable activities</b>           |                            |                          |                       |
| Charitable activities                  | 210,726                    | 83,611                   | 294,337               |
| Support costs                          | <u>93,490</u>              | <u>44,152</u>            | <u>137,642</u>        |
| <b>Total</b>                           | <b>304,216</b>             | <b>127,763</b>           | <b>431,979</b>        |
| <br><b>NET INCOME</b>                  | <b>35,547</b>              | <b>(8,678)</b>           | <b>26,869</b>         |
| <br>Transfers between funds            | <u>194,943</u>             | <u>(194,943)</u>         | <u>-</u>              |
| <br>Net movement in funds              | 230,490                    | (203,621)                | 26,869                |
| <br><b>RECONCILIATION OF FUNDS</b>     |                            |                          |                       |
| Total funds brought forward            | <u>113,448</u>             | <u>291,407</u>           | <u>404,855</u>        |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> | <b><u>343,938</u></b>      | <b><u>87,786</u></b>     | <b><u>431,724</u></b> |

## 14. PENSION COMMITMENTS

The Association contributes to the individual pension plans of certain employees. The assets of these schemes are held separately from those of the Association in independently administered funds.

The total contributions for the year amounted to £2,923 (2016 - £2,192) and outstanding contributions as at 31 March 2017 amounted to £212 (2016 - £45).

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017

## 15. TANGIBLE FIXED ASSETS

|                       | Leasehold<br>improvements<br>£ | Lift and soft<br>play area<br>£ | Furniture,<br>fixtures and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Totals<br>£    |
|-----------------------|--------------------------------|---------------------------------|---|------------------------|----------------|
| <b>COST</b>           |                                |                                 |   |                        |                |
| At 1 April 2016       | 63,661                         | 52,599                          | 184,636                                     | 79,546                 | 380,442        |
| Additions             | <u>88,354</u>                  | <u>-</u>                        | <u>1,720</u>                                | <u>-</u>               | <u>90,074</u>  |
| At 31 March 2017      | <u>152,015</u>                 | <u>52,599</u>                   | <u>186,356</u>                              | <u>79,546</u>          | <u>470,516</u> |
| <b>DEPRECIATION</b>   |                                |                                 |   |                        |                |
| At 1 April 2016       | 48,785                         | 52,592                          | 139,424                                     | 79,543                 | 320,344        |
| Charge for year       | <u>5,543</u>                   | <u>-</u>                        | <u>10,504</u>                               | <u>-</u>               | <u>16,047</u>  |
| At 31 March 2017      | <u>54,328</u>                  | <u>52,592</u>                   | <u>149,928</u>                              | <u>79,543</u>          | <u>336,391</u> |
| <b>NET BOOK VALUE</b> |                                |                                 |   |                        |                |
| At 31 March 2017      | <u>97,687</u>                  | <u>7</u>                        | <u>36,428</u>                               | <u>3</u>               | <u>134,125</u> |
| At 31 March 2016      | <u>14,876</u>                  | <u>7</u>                        | <u>45,212</u>                               | <u>3</u>               | <u>60,098</u>  |

## 16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|               | 2017<br>£     | 2016<br>£     |
|---------------|---------------|---------------|
| Other debtors | 35,764        | 22,587        |
| Prepayments   | <u>2,290</u>  | <u>2,238</u>  |
|               | <u>38,054</u> | <u>24,825</u> |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017

## 17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                 | 2017          | 2016          |
|---------------------------------|---------------|---------------|
|                                 | £             | £             |
| Trade creditors                 | 2,815         | -             |
| Social security and other taxes | -             | 2,576         |
| Other creditors                 | 875           | 45            |
| Accruals and deferred income    | <u>25,558</u> | <u>27,092</u> |
|                                 | <u>29,248</u> | <u>29,713</u> |

**Other creditors**Deferred income

Included within accruals and deferred income falling due within one year as at 31 March 2017 is grant income received in advance by the Association totalling £nil (2016 - £2,500).

Funds held as custodian for others - Sandwell IAG

During the year ended 31 March 2017 St Albans Community Association received £1,500 from the West Midlands Police and Crime Commissioner to be held by the Association on behalf of another organisation called Sandwell IAG (Independent Advisory Group), a self-governing group comprised of individuals from the local community in Sandwell who provide independent advice to the local police with the aim of improving the quality of policing services.

During the year ended 31 March 2017 a total of £837 has been expended by Sandwell IAG from this sum of money, leaving an unexpended balance totalling £663 which has been included by the Association within other creditors falling due within one year as at 31 March 2017.

## 18. OPERATING LEASE COMMITMENTS

At 31 March 2017 the Association had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows.

|                            | 2017           | 2016           |
|----------------------------|----------------|----------------|
|                            | £              | £              |
| Within one year            | 27,611         | 27,611         |
| Between two and five years | 100,218        | 102,829        |
| In more than five years    | <u>279,863</u> | <u>304,863</u> |
|                            | <u>407,692</u> | <u>435,303</u> |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017

## 19. MOVEMENT IN FUNDS

|  | At 1.4.16<br>£ | Net<br>movement in<br>funds<br>£ | Transfers<br>between<br>funds<br>£ | At 31.3.17<br>£ |
|--|----------------|----------------------------------|------------------------------------|-----------------|
| <b>Unrestricted funds</b>  |                |                                  |                                    |                 |
| General fund   | 193,139        | 65,232                           | 1,575                              | 259,946         |
| Capital Reserve fund   | 30,800         | -                                | -                                  | 30,800          |
| Property Maintenance fund  | 75,000         | -                                | -                                  | 75,000          |
| Redundancy fund  | 45,000         | -                                | -                                  | 45,000          |
|  | <u>343,939</u> | <u>65,232</u>                    | <u>1,575</u>                       | <u>410,746</u>  |
| <b>Restricted funds</b>  |                |                                  |                                    |                 |
| Kitchen Equipment fund   | 800            | (793)                            | -                                  | 7               |
| Intercom fund  | 217            | (105)                            | -                                  | 112             |
| Buy the Building fund  | 3,779          | -                                | -                                  | 3,779           |
| Barclays Wealth fund / Awards for All                                  | 3,884          | (1,300)                          | -                                  | 2,584           |
| Photocopier fund   | 600            | (300)                            | -                                  | 300             |
| Computer Suite Equipment fund  | 946            | (447)                            | -                                  | 499             |
| Lunch Club salary fund   | 5,850          | (5,850)                          | -                                  | -               |
| Capital Programme Grant fund   | 1,498          | (297)                            | -                                  | 1,201           |
| Advice and Advocacy fund   | 15,928         | (15,809)                         | (119)                              | -               |
| New Training Opportunities for<br>Disadvantaged Community Members fund | 5,005          | (999)                            | -                                  | 4,006           |
| Telephone Equipment fund   | 2,000          | (400)                            | -                                  | 1,600           |
| Futurebuilders fund  | 13,958         | (2,402)                          | -                                  | 11,556          |
| Sensory Room and Maintenance fund                                      | 7,072          | (982)                            | -                                  | 6,090           |
| IT Equipment fund  | 6,000          | (1,000)                          | -                                  | 5,000           |
| All About Food fund  | 6,125          | (818)                            | -                                  | 5,307           |
| Flexible Support fund  | 1,450          | -                                | (1,450)                            | -               |
| Befriending Project Co-ordinator's Salary<br>fund                      | 378            | (42)                             | -                                  | 336             |
| Pre-School Session Workers fund  | 6,184          | (6,184)                          | -                                  | -               |
| Pre-School Salary Costs fund   | 1,105          | (1,105)                          | -                                  | -               |
| Early Years Childcare fund   | 6              | -                                | (6)                                | -               |
| Volunteer Co-ordinator fund  | 5,000          | (4,137)                          | -                                  | 863             |
| Celebraions fund   | -              | 8,690                            | -                                  | 8,690           |
| ELT New Places Revenue Funding fund                                    | -              | 3,507                            | -                                  | 3,507           |
| Capital Grant Programme for 2 Year Olds<br>fund                        | -              | 53,100                           | -                                  | 53,100          |
|  | <u>87,785</u>  | <u>22,327</u>                    | <u>(1,575)</u>                     | <u>108,537</u>  |
| <b>TOTAL FUNDS</b>   | <u>431,724</u> | <u>87,559</u>                    | <u>-</u>                           | <u>519,283</u>  |

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**19. MOVEMENT IN FUNDS - continued**

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

|  | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement in<br>funds<br>£ |
|--|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                              |                            |                            |                           |
| General fund   | 364,089                    | (298,857)                  | 65,232                    |
| <b>Restricted funds</b>                                |                            |                            |                           |
| Lunch Club salary fund                                 | 3,849                      | (9,699)                    | (5,850)                   |
| Advice and Advocacy fund                               | 46,447                     | (62,256)                   | (15,809)                  |
| Futurebuilders fund                                    | -                          | (2,402)                    | (2,402)                   |
| Our Friend is Your Friend fund                         | 53,347                     | (53,347)                   | -                         |
| Befriending Project Co-ordinator's Salary fund         | 2,500                      | (2,542)                    | (42)                      |
| Pre-School Session Workers fund                        | -                          | (6,184)                    | (6,184)                   |
| Pre-School Salary Costs fund                           | 4,022                      | (5,127)                    | (1,105)                   |
| Volunteer Co-ordinator fund                            | 7,500                      | (11,637)                   | (4,137)                   |
| Celebraions fund                                       | 11,145                     | (2,455)                    | 8,690                     |
| ELT New Places Revenue Funding fund                    | 8,264                      | (4,757)                    | 3,507                     |
| Capital Grant Programme for 2 Year Olds fund           | 54,000                     | (900)                      | 53,100                    |
| Kitchen Equipment fund                                 | -                          | (793)                      | (793)                     |
| Intercom fund  | -                          | (105)                      | (105)                     |
| Barclays Wealth fund / Awards for All                  | -                          | (1,300)                    | (1,300)                   |
| Photocopier fund                                       | -                          | (300)                      | (300)                     |
| Computer Suite Equipment fund                          | -                          | (447)                      | (447)                     |
| Capital Programme Grant fund                           | -                          | (297)                      | (297)                     |
| New Training Opportunities for Disadvantaged Community |                            |                            |                           |
| Members fund   | -                          | (999)                      | (999)                     |
| Telephone Equipment fund                               | -                          | (400)                      | (400)                     |
| Sensory Room and Maintenance fund                      | -                          | (982)                      | (982)                     |
| IT Equipment fund                                      | -                          | (1,000)                    | (1,000)                   |
| All About Food fund                                    | -                          | (818)                      | (818)                     |
|  | 191,074                    | (168,747)                  | 22,327                    |
| <b>TOTAL FUNDS</b>                                     | <b>555,163</b>             | <b>(467,604)</b>           | <b>87,559</b>             |

**19. MOVEMENT IN FUNDS - continued**

**Purpose of Unrestricted Funds**

General fund

This fund represents the free funds of the charity that are not designated for particular purposes.

**Purpose of Designated Funds**

Capital Reserve fund

This fund represents an amount set aside as a contingency to cover the costs of any large/unexpected capital expenditure.

Property Maintenance fund

This fund represent an amount set aside as a contingency to cover the costs of any major repairs or improvements required at the Association's premises.

Redundancy fund

This designated fund represents the approximate costs of redundancy if the Association, for whatever reason, is unable to continue operating.

**Purpose of Restricted Funds**

Kitchen Equipment fund

Funding obtained by the Association from Sandwell Council of Voluntary Organisations to contribute towards the purchase of new kitchen equipment.

Intercom fund

Funding obtained by the Association from Smethwick Town Team to help purchase and install an intercom system at the Association's premises.

Buy the Building fund

Donations received during the year to enable the Association to establish a fund to buy the Association's premises.

Barclays Wealth fund / Awards for All

Funding obtained by the Association from the Birmingham Foundation to enable the Association to provide debt advice sessions to local residents.

During the year ended March 2010 the Association obtained further funding from the Big Lottery Fund (Awards for All) to purchase a portakabin.

Photocopier fund

Funding obtained by the Association from the Harborne Parish Lands Charity to enable the Association to purchase a photocopier.

Computer Suite Equipment fund

Funding obtained by the Association from Sandwell Metropolitan Borough Council to enable the Association to purchase new IT equipment for its computer suite.

Lunch Club Salary fund

Funding obtained by the Association from the Eveson Charitable Trust and the Harborne Parish Lands Charity as a contribution towards the funding of the salary of a Lunch Club employee.

**19. MOVEMENT IN FUNDS - continued**

Capital Programme Grant fund

Funding obtained by the Association from Sandwell Metropolitan Borough Council to enable the Association to finance the conversion of a disabled toilet at the Association's premises into a baby changing room and also to enable the Association to purchase toys and equipment.

Advice and Advocacy fund

Funding received by the Association to enable the Association to provide an advice and advocacy service called "Caring In A Crisis".

New Training Opportunities for Disadvantaged Community Members fund

Funding received by the Association from the Big Lottery Fund (Awards for All) to enable the Association to purchase catering equipment for the training of young and unemployed people to obtain experience of the catering industry.

Telephone Equipment fund

Funding received by the Association from the Rowlands Trust to enable the Association to purchase a VOIP telephone system.

Futurebuilders fund

Funding received by the Association from the Department of Health's Social Enterprise Investment Fund to enable the Association to fund the purchase of a new minibus vehicle, to refurbish particular areas of the Association's premises and to replace a water heater.

Sensory Room and Maintenance fund

Funding received by the Association from the BBC Children in Need Appeal to enable the Association to fund the provision and maintenance of a sensory room.

IT Equipment fund

Funding received by the Association from the Clothworkers' Foundation to enable the Association to fund the purchase of a new server and PCs for use at the Association's premises.

All About Food fund

Funding received by the Association from the Big Lottery Fund's Awards for All programme to enable the Association to upgrade kitchen equipment.

Our Friend is Your Friend fund

Funding received by the Association to enable the Association to provide a befriending service for people who are socially isolated.

Befriending Project Co-ordinator's Salary fund

Funding received by the Association to enable the Association to help local people who have been diagnosed with a mental health condition assimilate back into the local community.

Flexible Support fund

Funding received by the Association to enable the Association to help improve the employment outcomes and prospects of long-term unemployed individuals and groups.

This fund was fully expended as at 31 March 2017.

Befriending Project fund

Funding received by the Association to enable the Association to help local people who have been diagnosed with a mental health condition assimilate back into the local community.

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**19. MOVEMENT IN FUNDS - continued**

Pre-School Session Support Workers fund

Funding received by the Association to enable the Association to hire pre-school session workers at the Association's pre-school.

This fund was expended in full as at 31 March 2017.

Pre-School Salary Costs fund

Funding obtained by the Association to enable the Association to hire a pre-school staff member at the Association's pre-school.

This fund was expended in full as at 31 March 2017.

Early Years Childcare fund

Funding obtained by the Association to enable the Association to modify its pre-school outside play area to create a more child friendly environment.

This fund was expended in full as at 31 March 2017.

Volunteer Co-ordinator fund

Funding obtained by the Association to enable the Association to hire a volunteer co-ordinator.

Celebrations fund

Funding obtained by the Association to enable the Association to host eight cultural celebration days with the provision of lunch and entertainment for the benefit of members of the local community.

ELT New Places Revenue Funding fund

Funding obtained by the Association to enable the Association to expand its provision for 2 year old children at the Association's pre-school setting.

Capital Grant Programme for 2 Years Olds fund

Funding obtained by the Association to enable the Association to refurbish and improve the Association's pre-school setting to enable it to expand its provision for 2 year old children.

**TRANSFERS BETWEEN FUNDS**

Transfers between funds as at 31 March 2017 represent a re-analysis of unrestricted and restricted expenditure undertaken by the Association.



**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017**

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**20. RELATED PARTY DISCLOSURES**

**Rent of premises**

The Association's premises are owned by Holy Trinity Church, Parish of the Resurrection, Smethwick, and the Birmingham Diocesan Trustees Registered.

The Reverend D R Gould, a trustee of the Association, also serves as vicar of Holy Trinity Church, Parish of the Resurrection, Smethwick, and during the year ended 31 March 2017 the Association incurred annual rent for the hire of the Association's premises totalling £25,000 (2016 - £25,000).

This transaction was conducted under normal commercial terms.

**Smethwick Church Action Network**

The Reverend D R Gould, a trustee of the Association, also serves as a trustee of a charity registered in England called Smethwick Church Action Network (registered charity number 1157993).

During the year ended 31 March 2017 the Association received income totalling £5,000 (2016 - £5,000) from Smethwick Church Action Network to be used for the funding of a volunteer co-ordinator's salary.

**21. ULTIMATE CONTROLLING PARTY**

The charity is controlled by the trustees as listed in the Report of the Trustees.