

**Community Albums**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**For the year ended**  
**30th April 2019**

**MARK A JORDAN FCA**

Chartered accountants  
Jordan & Company  
Knighton House  
62 Hagley Road  
Stourbridge  
West Midlands  
DY8 1QD

**Community Albums**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 30th April 2019**

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# Community Albums

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 30th April 2019

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30th April 2019.

#### Reference and administrative details

**Registered charity name** Community Albums

**Charity registration number** 1140485

**Company registration number** 07424717

**Principal office and registered office** Rockliffe  
112 Halse Road  
Nothants  
NN13 6EG

#### The trustees

Mr D. Mann  
Mr D.S. Newman  
Mr D. Pilkington  
Mr A. Yates  
Ms I Pantelidou (Appointed 10th January 2019)  
Miss L. Rutterford (Resigned 1st August 2018)  
Miss E.B. Belcher (Resigned 27th September 2018)

**Independent examiner** M A Jordan  
Jordan & Company  
Knighton House  
62 Hagley Road  
Stourbridge  
West Midlands  
DY8 1QD

#### Structure, governance and management

##### Governing document

Community Albums is a company Limited by guarantee and is a registered charity. The company was incorporated on 1st November 2010.

##### Governance and management

Community Albums is led by a team of trustees who are responsible for all required duties of the charity, including legal compliance, finances, human resources and any property requirements.

##### Risk management

Appropriate steps have been taken to ensure that all necessary DBS checks are made on those with any paid or volunteer responsibilities, where they might be required. All required insurance cover is in place. An ongoing review of the other major risks to which the charity could be exposed is being undertaken and systems are implemented to mitigate those risks where possible. Both the risks and systems will be regularly reviewed.

# **Community Albums**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 30th April 2019**

#### **Objectives and activities**

Community Albums has a vision to see communities all over the world using music and media, giving them a voice and building relationships with each other through collaboration. Using music and media technology we aim to encourage networks of communities across developed and developing countries to share opinions and collaborate together on shared objectives, enabling them to explore their creative potential and to inspire, influence and bring about positive change.

Community Albums aims for people's voice to be heard. Through our programmes, participants explore the messages they would like their audience to hear. From which we aim to create positive change not only in their lives but across communities.

#### **Achievements and performance**

Community Albums, starting in February 2011, has now completed eight financial years. This report reflects the last 12 months and shows the ongoing development of our programmes.

We started a partnership with the National Citizenship Service. Over the summer, a series of workshops with young people commenced. NCS have the vision of 'bringing our country together by building stronger, more integrated communities and fostering understanding between young people from different communities'. We worked with 780 young people from diverse backgrounds to explore how they could use music and media for unity. The results were very exciting!

In November 2018, we marked 100 years since the signing of the Armistice in 1918 by leading an exhibition on peacebuilding in central London. 'Choose peace' aimed to commemorate, celebrate and continue peace. We brought together seven peacebuilding organisations to highlight peace achievement in recent years, highlighting why work towards peace is still needed and encouraging more people to 'Choose Peace' in their lives. Photographs and films were shown, including 100 people from 100 countries saying what peace meant to them. Fitting in with our key strategic theme of 'building peace', the work was also promoted on social media.

Our international work also saw us work with our partners Viva and The Children at Risk Action Network (CRANE) in Kampala, Uganda, in March 2019. We were able to give specific support in song writing to their Music Producer, who is creating high quality pieces of music that gain national television and radio coverage and contain positive messages from the children at risk involved with the project. Our UK work reflects a diverse range of support given to many people who need to feel the inspirational hope and encouragement that music can bring. As reported last year, we've continued to work with JR Hospital's children's ward in Oxford to support young children who are fighting serious illness. Community projects in The Hub, Banbury, The Hill Community Choir and Banbury Housing Youth Project (BHYP) all continue. These projects have supported work that is combatting the affects of homelessness and mental health difficulties.

Lastly, we've launched a new strategic plan with key focus areas in 'building hope', 'building peace' and 'building empowered lives' – with the continued overall aim of 'building better communities through music and media'. This strategic direction, alongside the hard work of the team, has resulted in an exciting momentum as we close this financial year. We are encouraged that we are financially growing, but also that we have growing support from partner organisations and individuals who have shown their commitment to sharing our vision.

We look forward with excitement and great anticipation for what 2019/2020 holds.

# **Community Albums**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 30th April 2019**

#### **Financial review**

Income has continued to generate a surplus. It is intended that this increase will continue, enabling a greater impact in the future.

#### **Investment policy**

The charity has no need for a specific investment policy at this time, however the trustees will keep this under review, should surplus funds become available.

#### **Reserves policy**

The trustees have agreed that a 3 month working capital reserve is suitable. There are sufficient funds to cover this.

#### **Plans for future periods**

The charity aims to continue the development of partnerships locally and nationally in the UK, to continue to give people a voice and build better communities through music and media. Community Albums will continue to develop partnerships, working alongside agencies seeking to bring about peace, justice and sustainable livelihoods by seeking to bring about local and national policy change to enhance the safety and well-being of individuals and communities. Much of the focus of the next year will be strengthening work in Uganda – both in continuing work with CRANE and Viva in Kampala, and extending our reach to a new partnership with the Salesians in eastern Uganda. In the UK, our main focus continues to lie in Oxfordshire and we cannot wait for a new community centre in Banbury to open in September – complete with a music and media studio. We have exciting plans to support organisations addressing knife crime and gang cultures in London.

In regards to the charity's management, we continue to employ an Operations Manager and last year appointed a CEO. Together they work with project staff and volunteers to ensure both the daily management of finances, plans and reports are delivered alongside scoping and planning for the future. Within the last six months of the financial year, they were able to support the team in fundraising over £70,000 (some listed in these accounts, some donated after the financial year end) as well as continuing to meet targets within governance, human resource, safeguarding and accountability. Community Albums is in a strong place because of this.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 5th July 2019 and signed on behalf of the board of trustees by:

Mr D. Mann  
Trustee

# **Community Albums**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Community Albums**

**Year ended 30th April 2019**

I report to the trustees on my examination of the financial statements of Community Albums ('the charity') for the year ended 30th April 2019.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

M A Jordan  
Independent Examiner

Jordan & Company  
Knighton House  
62 Hagley Road  
Stourbridge  
West Midlands  
DY8 1QD

5th July 2019

# Community Albums

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 30th April 2019

			2019		2018
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	18,401	37,029	<b>55,430</b>	68,009
<b>Total income</b>		<u>18,401</u>	<u>37,029</u>	<u><b>55,430</b></u>	<u>68,009</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	18,029	32,668	<b>50,697</b>	58,645
<b>Total expenditure</b>		<u>18,029</u>	<u>32,668</u>	<u><b>50,697</b></u>	<u>58,645</u>
<b>Net income and net movement in funds</b>		<u>372</u>	<u>4,361</u>	<u><b>4,733</b></u>	<u>9,364</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		4,369	21,060	<b>25,429</b>	16,065
<b>Total funds carried forward</b>		<u>4,741</u>	<u>25,421</u>	<u><b>30,162</b></u>	<u>25,429</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

**Community Albums**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**30th April 2019**

	Note	2019 £	£	2018 £
<b>Current assets</b>				
Cash at bank and in hand		31,237		26,591
<b>Creditors: amounts falling due within one year</b>	11	<u>1,075</u>		<u>1,162</u>
<b>Net current assets</b>			<u>30,162</u>	<u>25,429</u>
<b>Total assets less current liabilities</b>			<u>30,162</u>	<u>25,429</u>
<b>Net assets</b>			<u>30,162</u>	<u>25,429</u>
<b>Funds of the charity</b>				
Restricted funds			25,421	21,060
Unrestricted funds			<u>4,741</u>	<u>4,369</u>
<b>Total charity funds</b>	12		<u>30,162</u>	<u>25,429</u>

For the year ending 30th April 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 5th July 2019, and are signed on behalf of the board by:

Mr D. Mann  
Trustee

The notes on pages 8 to 13 form part of these financial statements.



**Community Albums**  
**Company Limited by Guarantee**  
**Statement of Cash Flows**  
**Year ended 30th April 2019**

	<b>2019</b>	2018
	<b>£</b>	£
<b>Cash flows from operating activities</b>		
Net income	<b>4,733</b>	9,364
<i>Changes in:</i>		
Trade and other creditors	<u>(87)</u>	<u>(82)</u>
Cash generated from operations	<b>4,646</b>	9,282
Net cash from operating activities	<b><u>4,646</u></b>	<u>9,282</u>
<b>Net increase in cash and cash equivalents</b>	<b>4,646</b>	9,282
<b>Cash and cash equivalents at beginning of year</b>	<b><u>26,591</u></b>	<u>17,309</u>
<b>Cash and cash equivalents at end of year</b>	<b><u>31,237</u></b>	<u>26,591</u>

The notes on pages 8 to 13 form part of these financial statements.

**Community Albums**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 30th April 2019**

**1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Rockliffe, 112 Halse Road, Nothants, NN13 6EG.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# **Community Albums**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

#### **Year ended 30th April 2019**

#### **3. Accounting policies** *(continued)*

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# Community Albums

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30th April 2019

#### 3. Accounting policies *(continued)*

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

#### 4. Limited by guarantee

The company is Limited by Guarantee and has no share capital.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations</b>			
Donations	<u>18,401</u>	<u>37,029</u>	<u>55,430</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
<b>Donations</b>			
Donations	<u>8,605</u>	<u>59,404</u>	<u>68,009</u>

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Building better communities through music and media	<u>18,029</u>	<u>32,668</u>	<u>50,697</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Building better communities through music and media	<u>10,381</u>	<u>48,264</u>	<u>58,645</u>

# Community Albums

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30th April 2019

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	<b>Total funds 2019 £</b>	Total fund 2018 £
Building better communities through music and media	<u>50,697</u>	<u><b>50,697</b></u>	<u>58,645</u>

#### 8. Independent examination fees

	<b>2019 £</b>	2018 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u><b>1,020</b></u>	<u>1,020</u>

#### 9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2019 £</b>	2018 £
Wages and salaries	<u><b>29,869</b></u>	<u>22,557</u>

The average head count of employees during the year was Nil (2018: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2019 No.</b>	2018 No.
Number of staff	<u><b>3</b></u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

#### 10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 11. Creditors: amounts falling due within one year

	<b>2019 £</b>	2018 £
Accruals and deferred income	<b>1,020</b>	1,020
Social security and other taxes	<b>55</b>	142
	<u><b>1,075</b></u>	<u>1,162</u>

# Community Albums

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30th April 2019

#### 12. Analysis of charitable funds

##### Unrestricted funds

	At 1st May 2018	Income	Expenditure	At 30th Apr 2019
	£	£	£	£
General funds	<u>4,369</u>	<u>18,401</u>	<u>(18,029)</u>	<u>4,741</u>

	At 1st May 2017	Income	Expenditure	At 30th Apr 2018
	£	£	£	£
General funds	<u>6,145</u>	<u>8,605</u>	<u>(10,381)</u>	<u>4,369</u>

##### Restricted funds

	At 1st May 2018	Income	Expenditure	At 30th Apr 2019
	£	£	£	£
Crane	–	2,194	(2,194)	–
Vocal Planet	946	–	(946)	–
Oxfordshire Hospital School	4,437	3,181	(7,618)	–
YMCA	271	–	(38)	233
The Hill	2,020	254	(1,191)	1,083
Banbury Foyer	4,113	–	(4,113)	–
Banbury Hub YHP	4,113	137	(4,250)	–
SA Zimbabwe	2,278	–	(2,278)	–
Kamul	1,125	11,655	–	12,780
Barnardos	873	–	(873)	–
Vocal Band - CDC	884	3,569	(3,829)	624
Deaf Cam HS	–	2,310	(2,310)	–
National Citizen Service	–	3,028	(3,028)	–
Upbeat	–	8,241	–	8,241
Vocal Band - Sanctuary	–	2,460	–	2,460
	<u>21,060</u>	<u>37,029</u>	<u>(32,668)</u>	<u>25,421</u>

	At 1st May 2017	Income	Expenditure	At 30th Apr 2018
	£	£	£	£
Heinz UK	33	–	(33)	–
Talent Collaboration	1	–	(1)	–
Crane	4	–	(4)	–
Tab	9	–	(9)	–
Oasis Silvertown	1,103	1,063	(2,166)	–
Salvation Army Dunstable	139	–	(139)	–
Cleves	2	–	(2)	–
Vocal Planet	1,070	–	(124)	946
Oxfordshire Hospital School	465	13,518	(9,546)	4,437
Salvation Army Kenya	4,318	10,466	(14,784)	–

# Community Albums

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30th April 2019

#### 12. Analysis of charitable funds *(continued)*

Britannia Village Primary School	648	—	(648)	—
YMCA	782	—	(510)	272
Salvation Army Disaster Preparedness	266	631	(897)	—
Heinz India	58	—	(58)	—
Salvation Army	445	—	(445)	—
The Hill	577	2,066	(623)	2,020
Banbury Foyer	—	129	(129)	—
Banbury Hub YHP	—	9,220	(994)	8,226
SA Zimbabwe	—	11,121	(8,843)	2,278
Girls' Education Challenge Uganda	—	2,523	(2,523)	—
Kamul	—	1,125	—	1,125
Barnardos	—	2,610	(1,737)	873
Vocal Band - CDC	—	4,934	(4,050)	884
Deaf Cam HS	—	—	—	—
National Citizen Service	—	—	—	—
Upbeat	—	—	—	—
Vocal Band - Sanctuary	—	—	—	—
	<u>9,920</u>	<u>59,404</u>	<u>(48,264)</u>	<u>21,060</u>

#### 13. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Current assets	5,816	25,421	31,237
Creditors less than 1 year	(1,075)	—	(1,075)
<b>Net assets</b>	<u>4,741</u>	<u>25,421</u>	<u>30,162</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Current assets	5,531	21,060	26,591
Creditors less than 1 year	(1,162)	—	(1,162)
<b>Net assets</b>	<u>4,369</u>	<u>21,060</u>	<u>25,429</u>

**Community Albums**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 30th April 2019**

**The following pages do not form part of the financial statements.**



# Community Albums

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 30th April 2019

	2019 £	2018 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	<u>55,430</u>	<u>68,009</u>
<b>Total income</b>	<u>55,430</u>	<u>68,009</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	29,869	22,557
Insurance	633	871
Other motor/travel costs	3,330	6,131
Legal and professional fees	13,390	26,337
Other office costs	298	128
Software and Media	1,742	1,093
Sundry Expenses	<u>1,435</u>	<u>1,528</u>
	<u>50,697</u>	<u>58,645</u>
<b>Total expenditure</b>	<u>50,697</u>	<u>58,645</u>
<b>Net income</b>	<u>4,733</u>	<u>9,364</u>

