

COMPANY REGISTRATION NUMBER 3133082

**Report of the Trustees and
Financial Statements
for the year ended 31 March 2022
for
FRANK F HARRISON COMMUNITY ASSOCIATION
(A Company Limited By Guarantee)**

Charity Number 1056394

FRANK F HARRISON COMMUNITY ASSOCIATION (REGISTERED NUMBER: 3133082)
(A Company Limited By Guarantee)

Contents of the Financial Statements
for year ended 31st March 2022

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FRANK F HARRISON COMMUNITY ASSOCIATION (REGISTERED NUMBER: 3133082)
(A Company Limited By Guarantee)

Charity Reference and Administrative Details
for year ended 31st March 2022

| | |
|------------------------------------|--|
| Registered charity name | Frank F Harrison Community Association |
| Charity number | 1056394 |
| Company registration number | 3133082 |
| Registered office | Beechdale Lifelong Learning Centre Stephenson Square Beechdale Estate Walsall WS2 7DY |
| Trustees | S Cockbill G A Radford F Wright C Jones W Golding I Shires |
| Senior Staff Member | Mrs D Mohammed (Business Manager) |
| Accountants | DJH Mitten Clarke (The practising name of Baker (Midlands) Limited) 3 rd Floor International House Hatherton Street Walsall WS4 2LA |
| Bankers | HSBC Bank Plc 127 High Street Bloxwich Walsall West Midlands WS3 3LF |

FRANK F HARRISON COMMUNITY ASSOCIATION (REGISTERED NUMBER: 3133082)
(A Company Limited By Guarantee)

Trustees' Annual Report
for year ended 31st March 2022

The trustees who are also directors of the Frank F Harrison Community Association for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31st March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

Trustees

The directors of the charitable company are its trustees for the purposes of charity law. The Trustees who have served on the Management Committee during the year were as follows:

S Cockbill

G A Radford

F Wright

C Jones

W Golding

I Shires

Senior Staff Member

Mrs D Mohammed Business Manager

Principal Activity

The Charitable Company's principal activity during the year was that of providing appropriate activities to meet the needs of the local community for social, educational, leisure, recreational and cultural aspects of life.

Structure, Governance and Management

The charity is governed by a board of Trustee Directors who meet 10 times per annum, to ensure operational delivery is in accordance with the aims and objectives of the charitable company.

The trustees of the charity employ senior managers and staff to implement the decisions of the board on a day to day basis, and to ensure delivery activities are compliant with the charitable aims and objectives of the charity, as detailed below, and meet current legislative requirements.

Governing Document

Frank F Harrison Community Association is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

Constitution: Limited by guarantee.

Organisation

The organisation's charitable objectives are realised and function under the objects of improving life chances for local people within the Walsall Borough and in particular those living within the area of benefit – not to the exclusion of all people – through education, recreation, leisure, and community action. The organisation therefore remains committed to the overarching and implicit principle of 'Lifelong Learning in the Community' through its delivery activity and social engagement at both local and strategic levels, basing delivery emphasis on community partnership and consultation.

Appointment of Trustees

Trustees are appointed at an Annual General Meeting of the charity. The number of trustees is to be not less than three, but is not subject to any maximum. All trustees retire at the Annual General Meeting and are eligible for re-election. Trustees are elected by a majority of those entitled to vote at Annual General Meetings. Those entitled to vote are the members of the charity. Membership is by application to the trustees and is subject to their approval.

Trustees' Annual Report
for year ended 31st March 2022

Trustee Induction and Training

Trustees are supplied with an induction pack providing information in respect of the charitable aims and objectives, and charitable activities undertaken by the charity. The induction pack is further explained at an individual or group induction meeting as appropriate. Training is provided as appropriate and as identified by the trustees.

Related Parties

Whilst the charity robustly maintains charitable independence and self-governance, the board actively encourages partnership and collaborative working with other organisations, whether statutory, voluntary, or private.

The charity works closely with Walsall Council Locality Hubs and Resilient Communities to assist in meeting both local and borough wide needs and is part of the Walsall Community Network, which is made up of 15 community organisations working together within Walsall borough. The charity also works with the local housing association, Longhurst Housing Group. The charity offers accommodation to Beeches Day Nursery and is an active member of the Beechdale Community Network. In addition, the charity has worked in collaboration with other charities and voluntary groups.

Risk Management

The trustees continually conduct reviews of the major risks to which the Association is exposed and have established systems to mitigate those risks. The procedures are periodically reviewed to ensure that they still meet the requirements of the Association. There are currently potential significant risks due to local authority and government cuts in funding to voluntary and community organisations. The increasing overheads costs, for utilities and staffing, are also a major factor going forward. This may have a negative impact on the charity in the future and plans are in place to cut expenditure where possible and look for further opportunities to increase income in new and different areas.

Objectives and Activities

The charity's object is to promote social, recreational and educational opportunities particularly in the areas of adult education, young people's services, play and children's services and community development for the residents of the Borough of Walsall, and in particular those living within the area of benefit of Leamore and Beechdale, New Invention and Dudley Fields.

Charitable Objectives

To promote the benefit of the inhabitants of Walsall Metropolitan Borough and in particular the inhabitants of the catchment area of the surrounding neighbourhoods without distinction of sex or political, religious or other opinions by associating the Local Authority's voluntary charity's and the inhabitants in a common effort to improve the conditions of life for the said inhabitants.

The policies adopted to further the above aims are as follows:

- to ensure all people irrespective of age, gender, race or creed are treated equally and that every endeavour is made to ensure that all activities are in accordance with the Constitution
- in order to further these aims specific areas are addressed which embrace all issues to meet the needs of the community taking into account everyone from the cradle to the grave
- there have been no major changes in policy
- the charity is organised in accordance with the Charity Commission guidelines and adheres to all their requirements at all times
- progress and achievements depend upon the needs of the local people, amount of funding received and the manner in which the Community Association is able to respond

Trustees' Annual Report
for year ended 31st March 2022

Main activity areas:

- Children and young people's engagement activities and projects
- Youth programmes and activities
- Non vocational adult education
- Community engagement and development
- Older peoples' activities
- Community Library
- Second hand school uniform shop

In determining our objectives for the year and planning our activities, the Trustees have considered the Charity Commission guidance on public benefit and have complied with their duty in section 4 of the Charities Act 2011 in exercising their powers or duties.

Specific Restrictions in the governing document over the way the charity can operate

Without distinction of sex or of political, religious or other opinions by associating the Local Authority's voluntary charities and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

To maintain, manage and co-operate with any local statutory authority in the maintenance and management of centres for activities promoted by the charity and its constituent bodies in the furtherance of the above objects.

Achievement and Performance

During the year the charity has had to diversify its' delivery across all areas of work – as detailed below. Whilst some delivery contracts have come to an end within the period, other new contracts, or funding for replacement projects, have been secured. The charity has maintained some services throughout the year, adapted and changed others and continued to develop some new aspects of delivery, against a backdrop of global pandemic and difficult economic environment in general.

Review of the activities of the Charity

How our activities deliver public benefit and our main activities, and who we work with, are described below. All of our activities, endeavour, to meet the wide spectrum of the needs of our local community from the very young to the elderly and most vulnerable. Our area is one of high deprivation that has high levels of children classified as living in poverty, high levels of young people not in education, employment or training, high levels of anti-social behaviour and low levels of young people going on to further education, and low levels of achievement within the adult population.

Activities for young people – This now forms the main emphasis of our work within the community. We deliver positive activities and youth club for young people. The aims of this delivery is to give young people the opportunity to engage in confidence and self-esteem building activities, build relationships with peers and youth staff, get actively involved in the wider community and develop personally and socially, thus reducing anti-social behaviour and supporting improved educational achievement outcomes. The funding we received for these activities has come from a variety of sources.

We have been successful in securing funding from Big Lottery. Our project is called Positive Choices Youth Project. This is a three year funded project to provide positive activities for young people in Beechdale, Dudley Fields and The Loft Youth Clubs. We have found, through completing previous youth projects that young people want somewhere to meet together with friends and peers to take part in activities appropriate to them in a safe and friendly place. Some limited centre based sessions were able to be reopened in April 2021 following the two lockdowns, due to Covid-19 pandemic, during 2020/21. Slowly we were able to reopen youth clubs at our three centres during the year and have managed to engage with 471 young people.

Trustees' Annual Report
for year ended 31st March 2022

Longhurst Housing Group - The charity delivers youth club activities, at Beechdale Centre, supported by the local social landlord. This club offers a range of projects, including dance activities, sporting activities, breakfast club and clubs for younger children aged 8 to 11 years. Following a very difficult year, which saw reduced activities and the sessions stopping and starting a number of times, centre based sessions were able to recommence in April 2021. This club is very popular as it caters for the younger age group. We have seen a greater uptake following the lockdowns as young people were eager to come back to youth clubs once again. We have had a successful project this year.

Children in Need:

Small Grant - This project is a junior club for 8 to 11 year olds at Dudley Fields Youth centre. It is vital that we engage with younger ages to enable us to build up positive relationships to prevent young people choosing to engage in negative behaviour as they move into their teenage years. This project was due to end in March 2021 but was extended until September 2021 as this project was suspended for 6 months during Covid-19 lockdowns. Centre based sessions were able to reopen in April 2021. We were able to build up attendances as restrictions were lifted and young people could safely meet up and engage in social activities once more. Since the end of this funding in September 2021 we have directed the young people to an open aged youth session delivered as part of our Positive Choices Youth Project.

Holiday Activities and Food programme (HAF):

We have secured funding through Walsall Council Children's services from The Department of Education, to provide activities during school holidays starting in April 2021. This funding targets those young people living within the Walsall borough who are in receipt of free school meals. This project enables us to provide a service to local families who are in most need during times when schools are closed. This project runs during the Easter, summer and Christmas holidays. This pilot project has been a great success throughout Walsall and has been popular within our local communities. We have held sessions at both our Beechdale Centre and The Loft Youth Club in New Invention. As well as providing fun and interesting activities, one of the main objectives of this project is to ensure the young people attending have a hot meal each day. This service is vital to our local families during school holidays.

Adult Community Learning

This programme helps people to explore learning topics for recreational outcomes. Within this remit the charity has delivered short courses on behalf of Walsall Community Development. These classes remained closed until restrictions were lifted in June 2021, when a limited number of classes returned. We were able to offer a wider variety of community classes from September 2021.

We have also provided a variety of activities with the Walsall Community Development funding including; parents and tots groups, community bowling sessions, social events such as afternoon tea, Christmas dinner and Fish and Chips lunch.

Walsall Resetting Project

In April 2021 we started this project working in partnership with Walsall Community Network with funding from Walsall Council. This project was set up to provide a safe place for people to engage in social activities/groups following the lockdowns during the Covid-19 pandemic and to encourage local residents to return to activities within the community settings around the borough. This enabled us to provide a weekly lunch club and a weekly coffee morning, as well as continuing our befriending telephone services for local people and doorstep visits to those unable to get out. This service was vital for those living alone or without family support as our calls and visits were often the only contact they had with another person. This project highlighted the increasing mental health and wellbeing problems people were experiencing following this very difficult period.

We have administered the Housing Support Fund on behalf of Walsall council. This fund supports local families who are struggling with the increase costs of living and need financial support to buy food, pay utility bills and purchase essential household items.

Trustees' Annual Report
for year ended 31st March 2022

Social Engagement and Strategic input - we deliver or have building management responsibility within our venues for the following:- Maintenance and statutory checks, community social events, luncheon clubs for the elderly, FAN club for adults with learning disabilities, bowling club, day nursery, youth clubs, children's dance/gymnastics, meeting rooms and training facilities.

During this year we have continued to establish The Hive Community Hub in New Invention. We have provided a wide range of activities for the local community. Within this centre we have offered various clubs and groups, community library with ICT facilities, meeting room hire, school uniform recycling project and the Hive Hub shop selling handmade items. The Hive Hub has grown over the last year providing a much needed centre for people to meet up to reduce social isolation and loneliness for the local residents in New Invention. We have been successful in gaining funding from Adult Social Care within Walsall Council for Walsall Mental Wellbeing project. This project targets local people who are struggling with mental health issues following the lockdowns during the Covid-19 pandemic. Our project offers friendship groups twice a week to encourage local people to access support before they reach crisis point.

Senior Officers from the organisation link into Walsall Council Resilient Communities Economy Environment & Communities department and Walsall Children's Services. We are active and participating members of local strategic groups to identify need and to establish effective and positive solutions in providing for local need. We are currently active members of the Walsall Community Network and One Walsall. We have a local group of volunteers who have opened a charity shop and book exchange in the former Library space within Beechdale Centre. They also provide an informal food bank service to local residents in need. This has enabled us to increase our income and share the costs of running the building.

Future Developments

Following our work with our local communities throughout the Pandemic and through our subsequent Community Resetting Fund and Housing Support Fund, Walsall council have further recognised the unique position of Community Associations to help and support their local communities. The council are funding a new programme called Walsall Connect to enable local residents to access council services and the Walsall Council online portal at community buildings, within the borough. This service is going live in September 2022 and our organisation will be providing this service for our local communities in Beechdale and New Invention. This will enable us to work closer with the local authority as part of the Walsall Community Network and will provide further opportunities to attract external funding going forward.

Housing Support Fund - This service will be crucial in providing help to those most in need during the coming months. We are committed to be part of any new initiatives offered by national and local government to help our local community to get through the tough times.

Financial Review

The financial position of the Company is disclosed in the attached financial statements on pages 9 to 18. During the year the charity's unrestricted reserve increased from £324,504 to £344,692 and the restricted reserves increased from £69,878 to £80,418 due to receiving income for projects and funds that will finish next year.

The fundraising strategy action plan looks at each area of delivery and prioritises accordingly, with areas of work where funding has come to an end, but which the Community Association knows there is need for within its community, taking priority. New developments will be given the fundraising manager's time according to their strategic importance. During 2021/22 the charity has continued to deliver the activities highlighted as priority where restrictions allowed.

Specific investment powers and their authority

All monies raised by or on behalf of the Association shall be applied to further the objects of the Association and for no other purpose.

Trustees' Annual Report
for year ended 31st March 2022

Reserves policy

The trustees have reviewed the reserves of the charity. Their review included a consideration of the income and expenditure streams, the requirement to match variable income with fixed commitments and a consideration of the nature of reserves. As a result of this review, it was concluded that in order to allow the charity to be managed efficiently and to ensure that sufficient resources were available to provide the uninterrupted services a designated fund of £150,000 should be maintained. This should cover six months of operating costs and ensure any outstanding commitments are met in full, in the event that the charity's existing funding streams come to an end and are not replaced with sufficient funds to undertake its day to day business.

Surpluses above reserves to meet liabilities will be invested in to community projects and programmes which are considered by the trustees to best meet the needs of the community and in accordance with the charitable objects of the organisation. Such surpluses will be retained until projects and programmes are identified and feasibility/risk assessments undertaken, or to allow time to accumulate sufficient reserves to realise and implement identified projects and programmes, as determined by the Trustees.

Public benefit statement

The trustees have complied with their duty in section 4 of the Charities Act 2011 to have regard to the public benefit guidance published by the Commission in exercising their powers or duties.

Trustees' Responsibilities

The trustees (who are also directors of Frank F Community Association for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with 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.

The Trustees are also responsible for ensuring that the assets are properly applied in accordance with charity law.

Registered office:
Frank F Harrison CA
Beechdale Lifelong Learning Centre
Stephenson Square
Beechdale Estate
Walsall
WS2 7DY

Signed by order of the trustees



S COCKBILL

Trustee

26th Sept 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRANK F HARRISON COMMUNITY ASSOCIATION (REGISTERED NUMBER: 3133082)
(A Company Limited By Guarantee)**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022 which are set out on pages 9 to 18.

Responsibilities and basis of report

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

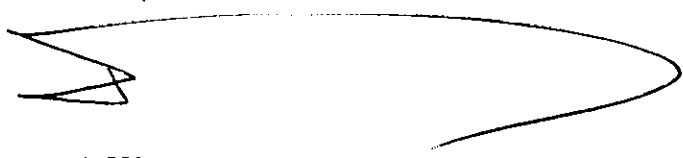
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)].



John Davis FCA
Independent Examiner
For and on behalf of
DJH Mitten Clarke
(The practising name of Baker (Midlands) Limited)
3rd Floor
International House
Hatherton Street
Walsall
WS1 2LA

26 September

2022

FRANK F HARRISON COMMUNITY ASSOCIATION (REGISTERED NUMBER: 3133082)
(A Company Limited By Guarantee)

Statement of Financial Activities
(incorporating the Income and Expenditure Account)
As at 31st March 2022

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ | Total Funds 2021 £ |
|------------------------------------|-------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Income and endowments from: | | | | | |
| Donations & legacies | 2 | 14,408 | 216,167 | 230,575 | 283,995 |
| Charitable activities | 4 | 91,706 | - | 91,706 | 67,690 |
| Investments | 3 | 36 | - | 36 | 102 |
| Total income and endowments | | 106,150 | 216,167 | 322,317 | 351,787 |
| Expenditure on: | | | | | |
| Charitable activities | 5 | 80,678 | 210,911 | 291,589 | 251,814 |
| Total expenditure | | 80,678 | 210,911 | 291,589 | 251,814 |
| Net Income/(loss) | | 25,472 | 5,256 | 30,728 | 99,973 |
| Transfers between funds | | (5,284) | 5,284 | - | - |
| Net movement in funds | | 20,188 | 10,540 | 30,728 | 99,973 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 324,504 | 69,878 | 394,382 | 294,409 |
| Total funds carried forward | | <u>344,692</u> | <u>80,418</u> | <u>425,110</u> | <u>394,382</u> |

All income and expenditure derive from continuing activities.

The statements of financial activities includes all gains and losses recognised during the year

The notes on pages 11 to 18 form part of these financial statements.

FRANK F HARRISON COMMUNITY ASSOCIATION (REGISTERED NUMBER: 3133082)
(A Company Limited By Guarantee)

Balance Sheet
As at 31st March 2022

| | | 2022 | | 2021 | |
|-------------------------------------|-------------|----------------|----------------|----------------|----------------|
| | Note | £ | £ | £ | £ |
| FIXED ASSETS | | | | | |
| Tangible assets | 10 | | 5,239 | | 6,986 |
| CURRENT ASSETS | | | | | |
| Debtors | 11 | 4,769 | | 17,295 | |
| Cash at bank and in hand | 12 | 422,971 | | 379,254 | |
| | | <u>427,740</u> | | <u>396,549</u> | |
| CREDITORS: | | | | | |
| amounts falling due within one year | 13 | 7,869 | | 9,153 | |
| NET CURRENT ASSETS | | | <u>419,871</u> | | <u>387,396</u> |
| NET ASSETS | | | <u>425,110</u> | | <u>394,382</u> |
| CHARITY FUNDS | | | | | |
| Restricted income funds | 14 | | 80,418 | | 69,878 |
| Unrestricted income funds | 14 | | 344,692 | | 324,504 |
| TOTAL CHARITY FUNDS | | | <u>425,110</u> | | <u>394,382</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.


The trustees acknowledge their responsibilities for:-

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 305 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard 102.

The financial statements were approved by the Board of Trustees on 2022 and signed on their behalf by:

SEPTEMBER 26 2022

 Trustee

C. JONES

The notes on pages 11 to 18 form part of these financial statements.

Notes to the Financial Statements
for year ended 31st March 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General information and basis of preparation

Frank F Harrison Community Association is a charitable company in England / Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to meet the needs of the local community for social, educational, leisure, recreational and cultural aspects of life.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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.

The financial statements have been prepared under the historical cost convention in accordance with the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS102).

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Income recognition

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated Services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.

Notes to the Financial Statements
for year ended 31st March 2022

Expenditure recognition

Resources expended are included in the Statement of Financial Activities on an accruals basis as the liability is incurred.

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the independent examination fees and costs linked to the strategic management of the Charity.

Support costs allocation

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in Note 6.

Tangible Fixed Assets

All assets purchased are included at their purchase price together with any incidental expenses of acquisition. Assets with a cost below £1,000 are not capitalised.

Depreciation is calculated on a reducing balance basis so as to write off the cost of tangible fixed assets, less their estimated residual values, over the expected useful economic lives of assets concerned.

The principal annual rates used for this purpose are:

| | |
|-----------------------|--|
| Equipment | 25% reducing balance |
| Fixtures and fittings | 25% reducing balance and 33% straight line |
| Motor vehicles | 25% reducing balance |

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Employment benefits

When employees have rendered service to the charity, 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 charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Notes to the Financial Statements
for year ended 31st March 2022

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 budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

| | Unrestricted Funds | Restricted Funds | Total Funds 2022 | Total Funds 2021 |
|---------------------------------------|-----------------------|---------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Grants receivable | | | | |
| Local Authority Community Development | - | 21,000 | 21,000 | 21,000 |
| Children in Need | - | 2,492 | 2,492 | 20,558 |
| Big lottery-Youth 2020 | - | 116,262 | 116,262 | 116,262 |
| HAF Youth | - | 26,189 | 26,189 | 1,835 |
| Community Resetting | - | 9,000 | 9,000 | - |
| Housing Support | - | 11,000 | 11,000 | - |
| Mental Wellbeing | - | 3,330 | 3,330 | - |
| New Invention Community | - | 26,000 | 26,000 | - |
| Youth Bus | - | 894 | 894 | - |
| Neighbourhood Natter | - | - | - | 9,000 |
| Winter Fund | - | - | - | 1,500 |
| Job Retention Scheme | 10,408 | - | 10,408 | 51,337 |
| WMBC Covid Grants | 4,000 | - | 4,000 | 62,503 |
| | <u>14,408</u> | <u>216,167</u> | <u>230,575</u> | <u>283,995</u> |

In 2021, £154,405 of donations and legacies were attributable to restricted funds with the remaining £129,590 attributable to unrestricted funds.

3. INVESTMENT INCOME

| | Unrestricted Funds | Total Funds 2022 | Total Funds 2021 |
|--------------------------|-----------------------|---------------------|---------------------|
| | £ | £ | £ |
| Bank interest receivable | 36 | 36 | 102 |
| | <u>36</u> | <u>36</u> | <u>102</u> |

In 2021, all investment income was attributable to unrestricted funds.

4. INCOME FROM CHARITABLE ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Total Funds 2022 | Total Funds 2021 |
|----------------------------|-----------------------|---------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Community Development fees | 1,138 | - | 1,138 | - |
| Community Resetting fees | 887 | - | 887 | - |
| Big Lottery Youth fees | 460 | - | 460 | - |
| New Invention Community | 4,030 | - | 4,030 | - |
| Under 13's | 1,216 | - | 1,216 | 316 |
| BCHA Youth Project | 23,258 | - | 23,258 | 21,601 |
| Lettings | 56,473 | - | 56,473 | 40,443 |
| Miscellaneous | 4,244 | - | 4,244 | 5,330 |
| | <u>91,706</u> | <u>-</u> | <u>91,706</u> | <u>67,690</u> |

Notes to the Financial Statements
for year ended 31st March 2022

In 2021, £1,325 was attributable to restricted funds with the remaining £66,365 attributable to unrestricted funds.

5. EXPENDITURE ON CHARITABLE ACTIVITIES

| | Direct Costs | Support Costs | Total Funds 2022 | Total Funds 2021 |
|---------------------------------------|-----------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Restricted Funds | | | | |
| Local Authority Community Development | 6,539 | 15,069 | 21,608 | 5,345 |
| Children in Need | 2,603 | 1,906 | 4,509 | 19,632 |
| Big Lottery-Youth 2020 | 79,020 | 33,685 | 112,705 | 57,256 |
| Big Lottery – Capital | 1,123 | - | 1,123 | 1,497 |
| LA Youth Capital Fund | 163 | - | 163 | 219 |
| Computers | 27 | - | 27 | 35 |
| Winter Fund | 1,084 | 106 | 1,190 | 310 |
| HAF Youth | 14,330 | 5,456 | 19,786 | 65 |
| New Invention Community Development | 28,450 | - | 28,450 | 6,828 |
| Community Resetting | 7,937 | 1,249 | 9,186 | - |
| Housing Support | 10,000 | 1,000 | 11,000 | - |
| Mental Wellbeing | 255 | 15 | 270 | - |
| Youth Bus | 516 | 378 | 894 | - |
| Neighbourhood Natter | - | - | - | 9,000 |
| | <u>152,047</u> | <u>58,864</u> | <u>210,911</u> | <u>100,187</u> |
| Unrestricted Funds | | | | |
| Under 13's | 1,430 | - | 1,430 | 316 |
| BCHA Youth Project | 13,037 | 9,570 | 22,607 | 21,601 |
| Lettings | 2,001 | 43,838 | 45,839 | 45,654 |
| Salaries furloughed employees | 10,802 | - | 10,802 | 84,056 |
| | <u>27,270</u> | <u>53,408</u> | <u>80,678</u> | <u>151,627</u> |
| TOTAL COSTS | <u>179,317</u> | <u>112,272</u> | <u>291,589</u> | <u>251,814</u> |

6. SUPPORT COSTS

| | Basis of allocation | 2022 £ | 2021 £ |
|---------------------------------------|------------------------|----------------|---------------|
| Governance | Staff time/usage | 20,388 | 14,276 |
| Premises costs | Usage | 28,418 | 22,469 |
| Administrative salaries | Staff time | 51,597 | 28,667 |
| Insurance | Usage | 4,088 | 4,140 |
| Printing, postage, stationery & phone | Usage | 4,104 | 3,704 |
| Other | Usage | 3,677 | 7,580 |
| | | <u>112,272</u> | <u>80,836</u> |

Notes to the Financial Statements
for year ended 31st March 2022

7. GOVERNANCE COSTS

| | Total Funds | Total Funds |
|-----------------------------|--------------------|--------------------|
| | 2022 | 2021 |
| | £ | £ |
| Salaries and wages | 15,927 | 9,724 |
| Sundry | 167 | 53 |
| Independent examination fee | 3,960 | 3,630 |
| Depreciation | 434 | 583 |
| Bank charges and interest | (100) | 286 |
| | <u>20,388</u> | <u>14,276</u> |

8. INDEPENDENT EXAMINERS REMUNERATION

The independent examiners remuneration amounts to an independent examination fee of £3,960 (2021: £3,630).

9. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The trustees neither received nor waived any remuneration during the year (2021: £nil).

The total amount of employee benefits received by key management personnel is £39,473 (2021: £38,704). The trust considers its key management personnel to be the Business Manager.

The trustees did not have any expenses reimbursed during the year (2021: £nil).

9. STAFF COSTS AND EMOLUMENTS

| Total staff costs were as follows: | 2022 | 2021 |
|---|----------------|----------------|
| | £ | £ |
| Wages and salaries | 192,928 | 176,853 |
| Social Security costs | 10,933 | 9,781 |
| Pension costs | 2,712 | 2,457 |
| | <u>206,573</u> | <u>189,091</u> |
| Average number of employees | <u>24</u> | <u>25</u> |
| | <u>9 FTE</u> | <u>9 FTE</u> |

No employee received emoluments of more than £60,000 during the year (2021 - £nil).

Notes to the Financial Statements
for year ended 31st March 2022

10. TANGIBLE FIXED ASSETS

| | Fixtures, Fittings & Equipment | Sports & Youth Club Equipment | Motor Vehicles | Total |
|---------------------|-----------------------------------|-------------------------------------|-------------------|---------|
| COST | £ | £ | £ | £ |
| At 1 April 2021 | 51,188 | 47,978 | 44,733 | 143,899 |
| At 31 March 2022 | 51,188 | 47,978 | 44,733 | 143,899 |
| DEPRECIATION | | | | |
| At 1 April 2021 | 49,639 | 47,141 | 40,133 | 136,913 |
| Charge for the year | 388 | 209 | 1150 | 1,747 |
| At 31 March 2022 | 50,027 | 47,350 | 41,283 | 138,660 |
| NET BOOK VALUE | | | | |
| At 31 March 2022 | 1,161 | 628 | 3,450 | 5,239 |
| At 31 March 2021 | 1,549 | 837 | 4,600 | 6,986 |

11. DEBTORS

| | 2022 | 2021 |
|--------------------------------|-------|--------|
| | £ | £ |
| Debtors | 1,423 | 9,743 |
| Prepayments and accrued income | 3,346 | 7,552 |
| | 4,769 | 17,295 |

12. CASH AT BANK AND IN HAND

| | 2022 | 2021 |
|----------------------|---------|---------|
| | £ | £ |
| Bank deposit account | 270,482 | 270,447 |
| Bank current account | 152,489 | 108,807 |
| | 422,971 | 379,254 |

13. CREDITORS: Amounts falling due within one year

| | 2022 | 2021 |
|------------------------------|-------|-------|
| | £ | £ |
| Trade creditors | 3,902 | 5,396 |
| Accruals and deferred income | 3,967 | 3,757 |
| | 7,869 | 7,100 |

FRANK F HARRISON COMMUNITY ASSOCIATION (REGISTERED NUMBER: 3133082)
(A Company Limited By Guarantee)

Notes to the Financial Statements
for year ended 31st March 2022

14. FUNDS

| | Opening Balance | Incoming | Outgoing | Transfers | Closing Balance |
|---------------------------------------|--------------------|----------------|----------------|----------------|--------------------|
| | £ | £ | £ | £ | £ |
| Restricted Funds: | | | | | |
| Big Lottery – Capital | 4,490 | - | 1,123 | - | 3,367 |
| Computer – Capital | 109 | - | 27 | - | 82 |
| Local Authority Youth Grant - Capital | 651 | - | 163 | - | 488 |
| Local Authority Community Development | - | 21,000 | 21,608 | 608 | - |
| Children in Need | 2,017 | 2,492 | 4,509 | - | - |
| New Invention Community Development | 3,355 | 26,000 | 28,450 | 15,750 | 16,655 |
| Big Lottery-Youth 2020 | 56,296 | 116,262 | 112,705 | (9,220) | 50,633 |
| Community Resetting | - | 9,000 | 9,186 | 186 | - |
| HAF (Youth) | 1,770 | 26,189 | 19,786 | (720) | 7,453 |
| Winter Fund | 1,190 | - | 1,190 | - | - |
| Housing Support | - | 11,000 | 11,000 | - | - |
| Mental Wellbeing | - | 3,330 | 270 | (1,320) | 1,740 |
| Youth Bus | - | 894 | 894 | - | - |
| | <u>69,878</u> | <u>216,167</u> | <u>210,911</u> | <u>5,284</u> | <u>80,418</u> |
| Unrestricted Funds: | | | | | |
| Designated funds | 150,000 | - | - | - | 150,000 |
| General | 174,504 | 106,150 | 80,678 | (5,284) | 194,692 |
| | <u>324,504</u> | <u>106,150</u> | <u>80,678</u> | <u>(5,284)</u> | <u>344,692</u> |
| Total funds | <u>394,382</u> | <u>322,317</u> | <u>291,589</u> | <u>-</u> | <u>425,110</u> |

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Tangible Fixed Assets | Net Current Assets/ (Liabilities) | Total |
|---------------------------------------|-----------------------------|---|----------------|
| | £ | £ | £ |
| Restricted Funds: | | | |
| Big Lottery – Capital | 3,367 | - | 3,367 |
| Computer – Capital | 82 | - | 82 |
| Local Authority Youth Grant - Capital | 488 | - | 488 |
| New Invention Community Fund | - | 16,655 | 16,655 |
| Big Lottery-Youth 2020 | - | 50,633 | 50,633 |
| HAF (Youth) | - | 7,453 | 7,453 |
| Mental Wellbeing | - | 1,740 | 1,740 |
| | <u>3,937</u> | <u>76,481</u> | <u>80,418</u> |
| Unrestricted Funds: | | | |
| Designated funds | - | 150,000 | 150,000 |
| General | 1,302 | 193,390 | 194,692 |
| | <u>1,302</u> | <u>343,390</u> | <u>344,692</u> |
| | <u>5,239</u> | <u>419,871</u> | <u>425,110</u> |

Notes to the Financial Statements
for year ended 31st March 2022

16. PENSION AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £2,712. (2021: £2,457).

The defined contribution liability is allocated to each activity based on staff hours, as per staff salaries and social security costs.

17. RELATED PARTY TRANSACTIONS

G A Radford is a trustee of the Charity and a director of Beeches Day Nursery. The Nursery rent premises from the Charity and is also recharged related costs. During the year, Beeches Day Nursery were charged £13,260 (2021 £13,260) for rent and related costs. The amount due to the Charity from the Nursery at the balance sheet date was £ NIL (2021: £NIL).

18. COMPANY LIMITED BY GUARANTEE

The company is incorporated without a share capital and being limited by guarantee. Every member has undertaken to contribute such amount as may be required (not exceeding £10) to the charity's assets if it should be wound up while he or she is a member or within one year of ceasing to be so.