

Charity number: 1076090
Company number: 3655201

Community Action Project
Trustees' report and financial statements
for the year ended 31 March 2021

Community Action Project

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Community Action Project

Legal and administrative information

Charity number 1076090

Company registration number 3655201

Business address CAP Centre
Windmill Lane
Smethwick
West Midlands
B66 3LX

Registered office Windmill Lane
Smethwick
West Midlands
B66 3LX

Trustees Albert Hylton
Latham Ebanks
Marcia Gordon
Granville Clarke

Chief executive Horace Rodney

Accountants Yevs & Co
Yevs House
130 Cape Hill
Smethwick
B66 4PH

Bankers Lloyd Bank Plc
Smethwick Branch
PO Box 1000
BX1 1LT

Solicitors Silks
Barclays Bank Chambers
27 Birmingham Street
Oldbury
B69 4EZ

Community Action Project

Report of the trustees for the year ended 31 March 2021

The trustees present their report and the financial statements for the year ended 31 March 2021. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

CAP is a registered Charity and a Company Limited by guarantee, the charity/ company is managed by a Board of Directors/Trustees who meets a minimum of four times a year. The Board of Directors/Trustees meets to consider management and financial matters relating to the running of the organisation. The Board is supported by a small staff team.

Membership of the organisation is open to anyone who subscribe to the aims and objectives of the organisation and has completed a membership application. No person is admitted a member of the organisation unless his application for membership is approved by the Board of Directors/Trustees. Directors/Trustees are elected by the members annually. Newly appointed Directors/Trustees are given an induction pack on election to the Board.

Objectives and activities

Provide or assist in the provision of facilities and activities for primarily the African - Caribbean community, and in particular: -

The preservation and protection of good health

The furtherance of education, recreation and leisure.

The relief of poverty, distress and sickness.

CAP's aim is to provide a one stop service for the target community to access work, education, health and other services locally. The organisation operates from a multi-purpose centre and focus on five key things

1. Bridging the Gap: That it provides a range of innovative, commercial, cultural and empowering services that address significantly the underlying problems facing black communities locally.
2. A Focus of Local Activity and Support: That it improves access and take up of services through a culturally sensitive one stop centre. These services include those around health, housing, employment, education and welfare.
3. Locally Owned: That these services are shaped, designed, managed and provided by local people.
4. Social Enterprise and Empowerment: Through a combination of harnessing and developing community enterprise and operating commercially.
5. Strong Local Partnership / Co-operation / Co-ordination: That it works closely in partnership with other key local agencies/networks

Community Action Project

Report of the trustees for the year ended 31 March 2021

Achievements and performance

Despite the Global Pandemic We have been able to continue paying our mortgage and run a limited childcare provision.

Childcare was the focus of the year and although it was difficult the nursery remained open for most of the year. We also provided schools holiday projects for local children

Financial review

Plans for future periods

Continue to work in partnership with Black Country Touring to provide arts activity at the centre through the Young Promoters Group.

Restart the hospitality side of the business with an aim to return to greater uptake of the facilities.

Continue to develop and implement a maintenance and upgrading programme of work for the building.

Statement of trustees' responsibilities

The trustees 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).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other

Community Action Project

**Report of the trustees
for the year ended 31 March 2021**

On behalf of the board

 15/10/21
Secretary HORACE RODNEY

Community Action Project

Independent examiner's report to the trustees on the unaudited financial statements of Community Action Project.

I report on the accounts of Community Action Project for the year ended 31 March 2021 set out on pages 2 to 12.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Sylvanus Dzotsi
ACCA
Independent examiner
Yeys House
130 Cape Hill
Smethwick
West Midlands
B66 4PH



Community Action Project

Statement of financial activities

For the year ended 31 March 2021

	Notes	Unrestricted funds £	2021 Total £	2020 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	185,111	185,111	137,151
Activities for generating funds	3	163,268	163,268	216,495
Investment income	4	20	20	16
Other incoming resources	5	3,355	3,355	2,502
Total incoming resources		<u>351,754</u>	<u>351,754</u>	<u>356,164</u>
Resources expended				
Function Room Expenditure		2,338	2,338	9,415
Staff costs	6	151,255	151,255	243,832
Establishment costs		43,557	43,557	43,474
Accountancy fees		3,500	3,500	3,500
Legal and professional fees		2,799	2,799	20,429
Communications and IT		3,927	3,927	4,902
Printing, Postage & Stationery		1,074	1,074	2,081
Nursery expenses		514	514	1,337
Interest payable and similar charges		19,402	19,402	35,061
Training cost		-	-	1,045
Depreciation and impairment		1,044	1,044	1,044
Subscriptions		547	547	697
General Expenses		701	701	155
Special Project		-	-	380
Total resources expended		<u>230,658</u>	<u>230,658</u>	<u>367,352</u>
Total funds brought forward		<u>1,064,728</u>	<u>1,064,728</u>	<u>1,075,917</u>
Total funds carried forward		<u>1,185,824</u>	<u>1,185,824</u>	<u>1,064,729</u>

The notes on pages 8 to 12 form an integral part of these financial statements.

Community Action Project
(A company limited by guarantee)

Balance sheet
as at 31 March 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	10		2,532,510		2,533,554
Current assets					
Debtors	11	13,137		9,042	
Cash at bank and in hand		118,963		57,328	
		<u>132,100</u>		<u>66,370</u>	
Creditors: amounts falling due within one year	12	(74,781)		(74,684)	
Net current assets/(liabilities)			<u>57,319</u>		<u>(8,314)</u>
Total assets less current liabilities			2,589,829		2,525,240
Creditors: amounts falling due after more than one year	13		(802,315)		(840,589)
Accruals and deferred income	14		(601,690)		(619,923)
Net assets			<u>1,185,824</u>		<u>1,064,728</u>
Funds					
Unrestricted income funds:					
Unrestricted income funds			885,452		764,356
Revaluation reserve			300,372		300,372
Total unrestricted income funds			<u>1,185,824</u>		<u>1,064,728</u>
Total funds			<u>1,185,824</u>		<u>1,064,728</u>

The Balance Sheet continues on the following page.

The notes on pages 9 to 14 form an integral part of these financial statements.

Community Action Project

Notes to financial statements for the year ended 31 March 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources

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, donations and gifts 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.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.4. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

Community Action Project

Notes to financial statements for the year ended 31 March 2021

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	No provision
Fixtures, fittings and equipment	-	25% straight line
	-	

1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Voluntary income

	Unrestricted funds £	2021 Total £	2020 Total £
Furlough Grant	93,576	93,576	-
Deferred income (Government grant)	18,233	18,233	18,233
SMBC	67,567	67,567	50,031
Room Hire	5,735	5,735	68,887
	<u>185,111</u>	<u>185,111</u>	<u>137,151</u>

3. Activities for generating funds

	Unrestricted funds £	2021 Total £	2020 Total £
Income from nursery/ Out of School	163,268	163,268	216,495
	<u>163,268</u>	<u>163,268</u>	<u>216,495</u>

4. Investment income

	Unrestricted funds £	2021 Total £	2020 Total £
Bank interest receivable	20	20	16
	<u>20</u>	<u>20</u>	<u>16</u>

Community Action Project

Notes to financial statements for the year ended 31 March 2021

5. Other incoming resources

	Unrestricted funds £	2021 Total £	2020 Total £
Other income	3,355	3,355	2,502
	<u>3,355</u>	<u>3,355</u>	<u>2,502</u>

6. Employees

Employment costs	2021 £	2020 £
Wages and salaries	140,159	222,393
Social security costs	3,143	8,934
Pension costs	4,826	6,634
Other costs	3,127	5,871
	<u>151,255</u>	<u>243,832</u>

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

2021 Number	2020 Number
<u>10</u>	<u>10</u>

7. Pension costs

The company operates a defined contribution pension scheme in respect of the Nest Fund. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2021 £	2020 £
Pension charge	<u>4,826</u>	<u>6,634</u>

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Notes to financial statements for the year ended 31 March 2021

8. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	£	Total £
Cost				
At 1 April 2020 and At 31 March 2021	2,830,794	383,661	47,260	3,261,715
Depreciation				
At 1 April 2020	300,372	380,530	47,259	728,161
Charge for the year	-	1,044	-	1,044
At 31 March 2021	300,372	381,574	47,259	729,205
Net book values				
At 31 March 2021	2,530,422	2,087	1	2,532,510
At 31 March 2020	2,530,422	3,131	1	2,533,554

9. Debtors	2021 £	2020 £
Trade debtors	7,724	4,666
Other debtors	5,413	4,378
	<u>13,137</u>	<u>9,044</u>

10. Creditors: amounts falling due within one year	2021 £	2020 £
Lloyd Bank	57,245	57,242
Sandwell Metropolitan Council	6,000	6,000
Trade creditors	5,280	2,275
Other taxes and social security	1,689	2,600
Staff Loan	-	2,000
Other creditors	1,067	1,067
Accruals and deferred income	3,500	3,500
	<u>74,781</u>	<u>74,684</u>

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Notes to financial statements for the year ended 31 March 2021

11. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Lloyd Bank Plc	595,405	633,679
Sandwell Metropolitan Council	206,910	206,910
	<u>802,315</u>	<u>840,589</u>

12. Accruals and deferred income

	2021	2020
	£	£
Government grants		
At 1 April 2020	(619,923)	(638,156)
Released in year	18,233	18,233
At 31 March 2021	<u>(601,690)</u>	<u>(619,923)</u>

13. Unrestricted funds

	At 1 April 2020	Incoming resources	Outgoing resources	Gains and losses	At 31 March 2021
	£	£	£	£	£
Unrestricted Fund	<u>764,356</u>	<u>351,754</u>	<u>(230,658)</u>	<u>300,372</u>	<u>1,185,824</u>