

**Charity number: 1076090**  
**Company number: 3655201**

**Community Action Project**  
**Trustees' report and financial statements**  
**for the year ended 31 March 2023**

## **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

**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 2023**

The trustees present their report and the financial statements for the year ended 31 March 2023. 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 2023**

#### **Achievements and performance**

2022/23 saw the nursery and childcare services increased its income by providing additional activities for children including the government Holiday Activity and Food programme. Nursery numbers increased towards the end of the financial year.

Hospitality finally got going again and we are pleased with the progress made in attracting new customers to the venue. Support from the government through the local authority helped to keep the venue afloat during the lockdown period.

Our work with Black Country Touring has continued and there has been a couple of well received performance held at the Venue

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

Continue to grow the take up of nursery and out of school places, grow the Holiday Activity and Food service to enable more local children to participate.

Review the hospitality business model to determine how best to meet the rising costs of energy, minimum wage and food costs.

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 2023**

On behalf of the board



Secretary

HORACE RODNEY  
3/11/23



## **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 2023 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**  
**Yevs House**  
**130 Cape Hill**  
**Smethwick**  
**West Midlands**  
**B66 4PH**



## Community Action Project

### Statement of financial activities

For the year ended 31 March 2023

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
<b>Incoming resources</b>				
Incoming resources from generating funds:				
Voluntary income	2	165,049	165,049	186,892
Activities for generating funds	3	149,102	149,102	172,239
Investment income	4	204	204	264
Other incoming resources	5	16,663	16,663	7,755
<b>Total incoming resources</b>		<u>331,018</u>	<u>331,018</u>	<u>367,150</u>
<b>Resources expended</b>				
Function Room Expenditure		38,949	38,949	25,202
Staff costs	6	170,579	170,579	178,391
Establishment costs		57,134	57,134	44,491
Accountancy fees		3,000	3,000	3,000
Legal and professional fees		1,879	1,879	11,010
Communications and IT		3,396	3,396	2,919
Printing, Postage & Stationery		630	630	1,048
Nursery expenses		513	513	1,443
Interest payable and similar charges		29,699	29,699	18,994
Depreciation and impairment		1,043	1,043	1,043
Subscriptions		1,682	1,682	4,281
General Expenses		2,250	2,250	-
Special Project		4,102	4,102	4,936
<b>Total resources expended</b>		<u>314,856</u>	<u>314,856</u>	<u>296,758</u>
 Total funds brought forward		 <u>1,256,215</u>	 <u>1,256,215</u>	 <u>1,185,824</u>
<b>Total funds carried forward</b>		<u><u>1,272,377</u></u>	<u><u>1,272,377</u></u>	<u><u>1,256,216</u></u>

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



# Community Action Project

## Balance sheet as at 31 March 2023

	Notes	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Tangible assets	8		2,530,424		2,531,467
<b>Current assets</b>					
Debtors	9	5,440		4,865	
Cash at bank and in hand		79,090		139,935	
		84,530		144,800	
<b>Creditors: amounts falling due within one year</b>	10	(77,066)		(92,318)	
<b>Net current assets</b>			7,464		52,482
<b>Total assets less current liabilities</b>			2,537,888		2,583,949
<b>Creditors: amounts falling due after more than one year</b>	11		(700,287)		(744,277)
<b>Accruals and deferred income</b>	12		(565,224)		(583,457)
<b>Net assets</b>			1,272,377		1,256,215
<b>Funds</b>					
Unrestricted income funds:					
Unrestricted income funds			972,005		955,843
Revaluation reserve			300,372		300,372
<b>Total unrestricted income funds</b>			1,272,377		1,256,215
<b>Total funds</b>			1,272,377		1,256,215

The financial statements were approved by the trustees on and signed on its behalf by

Albert Hylton  
Trustee

*A. D. Hylton*  
13/11/23

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

## **Community Action Project**

### **Notes to financial statements for the year ended 31 March 2023**

#### **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.



## Community Action Project

### Notes to financial statements for the year ended 31 March 2023

#### 1.4. 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
	-	

#### 1.5. 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 £	2023 Total £	2022 Total £
Furlough Grant	-	-	22,507
Deferred income (Government grant)	18,233	18,233	18,233
SMBC	32,382	32,382	88,226
Room Hire	114,434	114,434	57,926
	<u>165,049</u>	<u>165,049</u>	<u>186,892</u>

#### 3. Activities for generating funds

	Unrestricted funds £	2023 Total £	2022 Total £
Income from nursery/ Out of School	149,102	149,102	172,239
	<u>149,102</u>	<u>149,102</u>	<u>172,239</u>

#### 4. Investment income

	Unrestricted funds £	2023 Total £	2022 Total £
Bank interest receivable	204	204	264
	<u>204</u>	<u>204</u>	<u>264</u>



## Community Action Project

### Notes to financial statements for the year ended 31 March 2023

#### 5. Other incoming resources

	Unrestricted funds £	2023 Total £	2022 Total £
Other income	11,267	11,267	7,755
Other income	5,396	5,396	-
	<u>16,663</u>	<u>16,663</u>	<u>7,755</u>

#### 6. Employees

Employment costs	2023 £	2022 £
Wages and salaries	158,375	167,242
Social security costs	5,346	4,946
Pension costs	6,525	5,881
Other costs	333	322
	<u>170,579</u>	<u>178,391</u>

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

2023 Number	2022 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:

	2023 £	2022 £
Pension charge	<u>6,525</u>	<u>5,881</u>

## Community Action Project

### Notes to financial statements for the year ended 31 March 2023

8. Tangible fixed assets	Land and buildings freehold	Fixtures, fittings and equipment		Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2022 and At 31 March 2023	2,830,794	383,661	47,260	3,261,715
<b>Depreciation</b>				
At 1 April 2022	300,372	382,617	47,259	730,248
Charge for the year	-	1,043	-	1,043
At 31 March 2023	300,372	383,660	47,259	731,291
<b>Net book values</b>				
At 31 March 2023	2,530,422	1	1	2,530,424
At 31 March 2022	2,530,422	1,044	1	2,531,467

  

9. Debtors	2023	2022
	£	£
Trade debtors	(988)	(988)
Other debtors	6,428	5,855
	<u>5,440</u>	<u>4,867</u>

  

10. Creditors: amounts falling due within one year	2023	2022
	£	£
Bank overdraft	-	1,249
Lloyd Bank	65,146	57,641
Sandwell Metropolitan Council	6,500	6,000
Trade creditors	-	(417)
Other taxes and social security	2,420	24,845
Accruals and deferred income	3,000	3,000
	<u>77,066</u>	<u>92,318</u>

## Community Action Project

### Notes to financial statements for the year ended 31 March 2023

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

	2023 £	2022 £
Lloyd Bank Plc	493,877	537,367
Sandwell Metropolitan Council	206,410	206,910
	<u>700,287</u>	<u>744,277</u>

#### 12. Accruals and deferred income

	2023 £	2022 £
<b>Government grants</b>		
At 1 April 2022	(583,457)	(601,690)
Released in year	18,233	18,233
At 31 March 2023	<u>(565,224)</u>	<u>(583,457)</u>

#### 13. Unrestricted funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	Gains and losses £	At 31 March 2023 £
Unrestricted Fund	<u>955,843</u>	<u>331,018</u>	<u>(314,856)</u>	<u>300,372</u>	<u>1,272,377</u>