

Company Registration Number -  
04014153

Charity Registration Number - 1081996

African Caribbean Community Initiative (A.C.C.I.)

Accounts

31 March 2023

# **African Caribbean Community Initiative (A.C.C.I.)**

## **Report and accounts for the year ended 31 March 2023**

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## **African Caribbean Community Initiative (A.C.C.I.) - Chair's Foreword for the year ended 31 March 2023**

This has been another excellent year for A.C.C.I. and the members we support. We set out to achieve some important milestones for A.C.C.I. to ensure that we build on our great past in order to build a sustainable organisation for the benefit of our members and the wider community.

I am proud of the breadth of activities that we continue to deliver, each designed to support our members develop confidence, a sense of purpose and commitment. The relevance and importance of what A.C.C.I. does was not only seen in the increased use of the Health and Wellbeing Hub, to levels which exceed pre Covid levels, but also the increased numbers of referrals to the charity. Our activities and the support provided are intentional and designed to help our member's live independent lives with appropriate interventions as needed.

This would not be possible without the commitment of our exceptional staff and I would like to personally thank everyone for their dedication and tireless work. As such it is wonderful, but not a surprise, to see some of our staff rightly recognised for the sterling work that they do for the members and in the wider community. A highlight of A.C.C.I.'s Reconnecting Gala 2022, was seeing Candeece Harvey recognised for her programme of events with the members and rightly winning Outstanding Employee of the Year. Candeece exemplifies everything that is great about the staff at A.C.C.I..

The senior management structure was revised to build in three new roles to underpin the need to ensure the sustainability of A.C.C.I. for its members and we started the process of recruiting into the newly created Community Manager's post. We also looked at governance and reviewed the board's skills for the charity as it moves forward. Adverts for new trustees went out and three trustees were recruited, to include a new member position. The new governance structure aligns each trustee to one of four newly created sub committees, devised to drive change and a different way of delivering support. I must thank the trustees on behalf of A.C.C.I. for being open to change, giving their time, dedication, guidance and challenge as we earmarked the need for a strategic review.

Looking forward, we will be focussed on continuing to ensure that A.C.C.I. delivers its core charitable objectives for our members and the wider Wolverhampton community. We are ambitious and want to empower the staff to think big and be confident, so it is fantastic that A.C.C.I. delivers and supports the personal development of nearly 50 staff. A.C.C.I. in entering a strategic review is looking to increase our profile as the 'go to' voice nationally on issues which disproportionately impact on the mental health and wellbeing of people of African and Caribbean heritage. The fact that universities have placements at post grad level is only one demonstration that A.C.C.I.'s expertise is accepted and known.

A.C.C.I. needs to develop funding streams that sit outside commissioned activity. A.C.C.I. is already attracting support and sponsorship from businesses in Wolverhampton. We want to expand our reach. As such we will continue to partner with national organisations such as Mind to deliver services outside of Wolverhampton (Telford project). We will seek out partnerships with people and companies who understand our vision and who want to support A.C.C.I. on a long term/repeat basis.

A.C.C.I. deserves the recognition for the great and well run service that it is. This is down to the dedicated management team and staff under the sterling stewardship of CEO Alicia Spence, and of course our wonderful volunteers. Thank you all! I look forward to continuing to work with everyone as we move into this important next phase to ensure the future of A.C.C.I..

Bridget Tatham  
Chair

## **African Caribbean Community Initiative (A.C.C.I.)**

Company Registration Number - 04014153

### **Trustees' Annual Report for the year ended 31 March 2023**

The Trustees present their Report and Accounts for the year ended 31 March 2023, which also comprises the Directors' Report required by the Companies Act 2006.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- African Caribbean Community Initiative (A.C.C.I.).

The charity is also known by its operating name, A.C.C.I..

##### ***The charity's areas of operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1081996.

The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

##### **The principal operating address, telephone number, email and web addresses of the charity are:-**

217 Waterloo Terrace  
Newhampton Road East, Wolverhampton  
West Midlands, WV1 4BA  
Telephone: 01902 571 230

Email Address: [support@acci.org.uk](mailto:support@acci.org.uk) Web address: [www.acci.org.uk](http://www.acci.org.uk)

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

## **African Caribbean Community Initiative (A.C.C.I.)**

Company Registration Number - 04014153

### **Trustees' Annual Report for the year ended 31 March 2023**

**The Trustees in office on the date the report was approved were:-**

Canute Earl Gayle  
M M White  
I A Bandele  
M R McCalla  
D McIntosh  
J Davis, Vice Chair  
B A Tatham, Chair  
J McConnell  
V Grant  
Carl Elliot Gayle

**The following persons served as Trustees during the year ended 31 March 2023 :-**

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

<b><i>Name</i></b>	<b><i>Appointed</i></b>	<b><i>Resigned/Retired</i></b>
Canute Earl Gayle		
G Coleman		27 January 2023
M M White		
D S White		27 January 2023
I A Bandele		
M H Cummings		04 July 2023
S Cummings		04 April 2022
M R McCalla		
D McIntosh		
H Philip		19 April 2022
J Davis, Vice Chair		
B A Tatham, Chair		
S M Lloyd		27 January 2023
J McConnell	01 March 2023	
V Grant	01 March 2023	
Carl Elliot Gayle	01 March 2023	
M El-Nour	01 March 2023	20 November 2023

## **African Caribbean Community Initiative (A.C.C.I.)**

Company Registration Number - 04014153

### **Trustees' Annual Report for the year ended 31 March 2023**

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

The objects for which the Charity was established are:

- To promote any charitable purpose for the benefit of the public, but without prejudice to the generality of the foregoing, especially persons of African and Caribbean origin, living or working in or around the borough of Wolverhampton and its environs, and in particular but not exclusively those persons who are suffering from, or who have suffered from mental illness of any sort.
- To advance the education of such persons, their relatives and carers, persons working in the fields of mental health and the general public by the provision of advice, counselling and training.

Another year on and A.C.C.I. continues to meet and exceed its goals to meet the needs of as many of its existing members and new referrals to the service. We have excelled in areas of sustained engagement with those who use the service on a daily basis and occasional or specific event attendees.

The tangible, hard work, dedication and commitment of our staff can be seen by the results in the numbers of members who have remained well, engaged and involved. We have been able to bring early and timely interventions for a number of members who have severe and enduring mental health, to reduce the need for them to be detained for lengthy periods of treatment or being placed outside of the borough with restrictions to their family being able to connect and comfort them. The outreach team has worked diligently to ensure that members they support are achieving levels of independence that continues to improve and are maintaining their daily living skills and life styles.

We have continued to develop the quality of activities, which has seen an increase in interactive and group sessions, the number and range of activities on offer has also increased in consultation with the members. An integral part of the activities is combined with healthy options with each member choosing their own personal goals and celebrating their achievements.

We have continued to acquire free accommodation for short-breaks through the Landmark Trust - 'Fifty for Free' charity.

We continue to be cautious in regard to Covid, as we know it has not gone away. However this has not diminished the quality of services and health and wellbeing activities put in place during and following that dreadful period. We have climbed out on the other side and the 'new normal' still prevails.

## **African Caribbean Community Initiative (A.C.C.I.)**

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### **Trustees' Annual Report for the year ended 31 March 2023**

We have maintained our focus on the programmes that are effective following reviews of our well-established health and wellbeing activities and ensured that appropriate changes or adjustments are made in consultation with our members, resulting in:

- The safe space enjoyed by members in the Health and Wellbeing Hub continues to see a growth in the numbers attending to socialise and reduce isolation, obtain a freshly made hot meal and engage in many of the activities provided.
- The food delivery service continues to work well with a growing demand, which has ensured that members are receiving a hot meal that supplements a balanced diet. This has also provided the opportunity to encourage contact and maintain engagement with members and carers, as well as prompting safe & well checks when necessary. The opportunity to optimise early wellbeing and mental health interventions have occurred because of this service.
- We continue to support families in receipt of benefits or those who are identified as low income households via the MiFriendly Cities Project to provide them with necessary essential household items. MiFriendly Cities and a number of other agencies also provided appliances, household furniture and house makeovers.
- We also ran a food pantry where items were dispersed within the community from received donations, this was invaluable in cases of emergency. These initiatives were extended to the wider community, which also helped raise the profile of the mental health services provided.
- A.C.C.I., Wolves Foundation and Wolverhampton City Council worked in partnership to launch the Good Night Project, aimed at reducing or eliminating bed poverty, to ensure that those in need of a decent bed and coverings were provided.
- The organisation supported the government's Household Support scheme, dispersed through Wolverhampton City Council, to provide low income homes and those on benefits to receive food and clothing vouchers. This included help with utilities both gas and electric supplies.
- We have seen a dramatic increase in members returning to the Wellbeing Hub, compared to the period during and immediately following Covid restrictions.
- The organisation remains a vital source of support to the members, carers and families of those who live with mental ill-health. We are also conscious that without the commitment and dedication of our staff members and volunteers we would not be able to deliver the high quality of services that we do right now.

## **African Caribbean Community Initiative (A.C.C.I.)**

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### **Trustees' Annual Report for the year ended 31 March 2023**

#### ***The main activities undertaken in relation to those purposes during the year.***

- Providing holistic services that advise and supports the users of the service to maintain their tenancies, care for themselves and their lived in spaces and seek appropriate assistance when needed.
- Providing volunteering opportunities to the local community as well as manageable and rewarding tasks for users of the service.
- Continue to seek and take opportunities to attract funding to promote the organisation's profile and service delivery, raise awareness about issues of mental health and therapeutic activities provided to those using the service.
- Working in partnership to influence and improve mainstream service provision to African and African Caribbean people including Wolverhampton's diverse communities.

#### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

In addition, during the past year A.C.C.I. due to the Covid-19 pandemic, government policy and locally introduced restrictions was still not able to carry out or facilitate some of the planned activities as normal, such as:

- We hosted a very successful Annual Carer's Day of Celebration in June as part of national Carers' Day.
- Partnerships with statutory and other voluntary agencies have been developed and maintained notably, links with the Grand Theatre.
- Hosted a Dementia Awareness Event in conjunction with the Church of God of Prophecy.
- A.C.C.I. maintains representation on the City Council's Dementia Action Alliance. Some carers now attends the Grand Theatre's monthly Memory Café.
- An intergenerational collaboration with an artist commissioned to produce a contribution to the Commonwealth Arts festival. In addition to contributing to recordings for the piece, the group was invited to view and engage in discussions on Black Arts productions stored in the vaults of the Art Gallery.
- An intergenerational carers and young people/Families day trip to Weston-Super-Mare was organised and well attended.
- Carers activities includes wellbeing and exercise sessions, presentations on a range of topics, theatre visits, meals out, weekend coach trip and representation at the Mayor's Windrush flag raising celebration.
- Carers' are regularly invited to participate in surveys and consultations.
- We continued to make daily telephone contact calls to members where appropriate in conjunction with planned and doorstep visits.
- Post pandemic, we have seen an increase in levels of anxiety and acute depression, which has highlighted the continued need for Therapeutic Counselling Services to address issues around bereavement, grief, loss and isolation to maintain wellbeing by engaging in talking, listening and offering some human contact.



## **African Caribbean Community Initiative (A.C.C.I.)**

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### **Trustees' Annual Report for the year ended 31 March 2023**

#### ***The short term and longer term aims and objectives.***

A.C.C.I.'s objectives are to provide:

- A culturally safe and appropriate service to meet the needs of the African/African Caribbean community, specifically but not exclusively;
- Influence local, regional and national mental health policy development and service delivery.

A.C.C.I.'s trustees have prepared and approved this report and the public benefit statement below with due regard to the Charity Commission's general guidance, 'Charities and Public Benefit'.

#### ***The charity's strategies for achieving its aims and objectives in the future.***

Many of A.C.C.I.'s members (service users) present with some conditions often compounded by trauma, drug and alcohol addiction, making them amongst some of the most excluded, isolated and marginalised members of our local community.

In line with A.C.C.I.'s charitable objectives, the organisation provides public benefit via a range of support and services designed to improve the mental health and wellbeing of African Caribbean's suffering or recovering from mental ill health. This is achieved by developing and delivering specialist services to reduce the number of new and repeat hospital admissions amongst our members (service users), supporting them to find appropriate accommodation and secure or retain tenancies, improving their life skills, education, employment opportunities and money management, advising on a range of issues including medication, addiction and diet management. These services form the golden thread of A.C.C.I.'s holistic approach to delivering our charitable objectives and helping our members (service users) remain well for longer.

Although the organisation focuses on providing culturally safe and appropriate services to African Caribbean people and their families, the organisation is continually looking at ways to develop methods to manage the efforts to work with the many displaced people coming from outside of the UK seeking assistance for asylum seekers, against human rights violations and refugees who have and may develop mental ill-health. Additional beneficiaries of our services include other ethnic groups and communities, a range of private, public and voluntary sector bodies who work in partnership with A.C.C.I. to promote positive mental health and wellbeing within the local community, raise awareness of the support available and de-stigmatise mental ill-health. We also provide a range of training opportunities, advocacy services to influence mainstream practice and policy development among health and social care professionals.

## **African Caribbean Community Initiative (A.C.C.I.)**

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### **Trustees' Annual Report for the year ended 31 March 2023**

**The main achievements and performance of the charity during the year.**

***The difference the charity's performance during the year has made to the beneficiaries of the charity and the benefit of the charity's achievements to wider society.***

Significant achievements and performance we managed to attain during the year included:

- This year we have received 278 new referrals to our service, which included 111 referrals to our housing advice and welfare rights support service.
- The reopening of services provided by Department of Work & Pensions and His Majesty's Court Services over benefits claims, tribunals, welfare support and court services has resumed at a faster pace than expected. New and reviewed benefit claims are being dealt with quite quickly, however, the decisions are taking some time to be achieved making it necessary to extend benefit payments until an outcome is reached.
- A good number of people who were homeless and were supported with temporary housing and shelter throughout Covid, have managed to find accommodation with social housing providers and others from within the private sector. Some returned to the streets by choice and others entered the housing registers.
- The outreach support team attended 2268 appointments, the number of visits and time allocated to high need members (service users) are still manageable; however, the numbers of those needing support are increasing. The team continues to make home visits and attend arranged appointments e.g. housing, benefits, health and support at reviews. Members are encouraged to attend events and activities to reduce isolation and support socialising in their peer groups within the community. Telephone calls and maintaining wellbeing contact are an essential part of this service.

Health and wellbeing activities have flourished and members have looked forward to each weeks daily sessions. Listed below is a snapshot of some of the activities undertaken, with a fuller report provided in the annual report of activities:

- Fitness session held internally and externally weather permitting,
- Practical crafts, sewing, baking/cooking, faith session,
- Service user-led sessions in hearing voices, women's group, writing, poetry and musical, IT learning,
- Use of in-house music studio, to record, write and practice their expressive arts,
- Staff arranging trips out to music, poetry and interactive events in open environment spaces and forums,
- Group attendance to support members performing to audiences locally and nationally,
- Members participated in the Believe to Achieve planned group sessions, where they were guided on personal goal setting, education and potential employment opportunities whilst enhancing their IT skills and knowledge.

## **African Caribbean Community Initiative (A.C.C.I.)**

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### **Trustees' Annual Report for the year ended 31 March 2023**

Staff undertook the following training:

- Level 1 Medication Awareness,
- Pattigift Culturally Congruent Suicide Prevention Training,
- Recording Standards Training L3,
- CPR and First Aid,
- Food Safety for Catering Level 2,
- Safer Medication Administration,
- Youth Violence Stakeholder Workshop,
- Safeguarding Children, Vulnerable Adults & The Prevent Agenda,
- CQC – The Road to Outstanding,
- Guide to Form Filling PIP 2/ESA50/UC50,
- Introduction to Benefits,
- Benefit Disputes and Appeals,
- Personal Independence Payment,
- Drug & Alcohol Awareness Session,
- The DWP Social Fund and Local Welfare Assistance,
- Universal Credit: The Claimant Commitment,
- Benefits and Older People,
- Level 2 Medication Awareness,
- Introduction to Universal Credit,
- Work Capability Assessment: Universal Credit.

We supported 6 social work placements from Birmingham City University and Staffordshire University, 5 at BA degree and 1 at Master's degree levels. We maintained the hybrid working where designated days were set for the students to work from home 2 days per week and attend the placement site 3 days per week worked well, as they were able to fulfil their study needs.

### **Structure, governance and management of the charity**

#### ***The methods used to recruit and appoint new charity trustees.***

Given the specialist nature of the organisation, trustees are recruited using a range of approaches, specifically targeting individuals and organisations with the appropriate mix of expertise, knowledge and skills to undertake the business of the organisation. Adverts for trustee vacancies are circulated via relevant clinical, social care and third sector publications and networks in line with A.C.C.I.'s marketing strategy and equal opportunity policy.

In line with our Memorandum and Articles of Association, expressions of interest in management committee vacancies are invited, nominated and elected at our Annual General Meeting. Places are reserved on the management committee for service users and carers. The organisation also has a range of alternative mechanisms to promote and encourage service user engagement, input, consultation and feedback. We have made provisions for the co-option of members in order to meet identified needs or gaps on a short term basis throughout the year.

#### ***The policies and procedures for the induction and training of trustees.***

A.C.C.I.'s management committee induction pack includes information about meeting dates, roles, responsibilities and useful contacts and is issued to all new trustees with their letter of appointment. A joint staff and Board member away day is also organised annually after our AGM and presents an ideal opportunity for new Board members to meet the staff team, existing trustees and gain a helpful insight into A.C.C.I.'s day to day activity.

## African Caribbean Community Initiative (A.C.C.I.)

Company Registration Number - 04014153

### Trustees' Annual Report for the year ended 31 March 2023

#### *The charity's organisational structure.*

A.C.C.I. is managed by a Management Board Committee. The Management Board Members are also members of our Board of Trustees. A.C.C.I. is managed by a 10 member Board of Trustees. Our organisation employs a Chief Executive who oversees the work of the organisation, supported by a Business Development Manager, Operations Manager and a Community Network Development Manager. There are 43 members of staff (20 full time, 23 part time). The organisation also has registered 53 volunteers.

Members (service users) and carers are an integral part of A.C.C.I.'s decision making process, which ensures that our services are user focussed. A.C.C.I. also works in partnership with a range of public, private and voluntary sector organisations locally, regionally and nationally to influence specialist and mainstream service delivery to service users, carers and members.

Bankers                      National Westminster Bank PLC, Queens Square Branch, Queens Square,  
Wolverhampton, WV1 1TL

#### Financial review

#### *The charity's financial position at the end of the year ended 31 March 2023*

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023 £	2022 £
<b>Net income</b>	(36,162)	238,871
Unrestricted Revenue Funds available for the general purposes of the charity	209,723	197,075
Restricted Revenue Funds	359,779	408,589
<b>Total Funds</b>	569,502	605,664

#### *Financial review of the position at the reporting date, 31 March 2023.*

	2023 £	2022 £
Unrestricted Income	737,480	780,872
Restricted Income	512,442	641,272
<b>Total Income</b>	1,249,922	1,422,144

## **African Caribbean Community Initiative (A.C.C.I.)**

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### **Trustees' Annual Report for the year ended 31 March 2023**

The total funds on the balance sheet are £569,502 which is a decrease from previous years of 6%.

The charity has continued to exercise prudent management of expenditure during the year.

The charity will continue to focus on sustainable income generation and funding in the coming years to ensure its medium/long term viability.

#### ***Policies on reserves.***

The Management Committee have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be between three and six months of the resources expended, which equates to between £321,521 to £643,042 in general funds. At this level the Management Committee feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed. At present the free reserves which equate to £209,723 of unrestricted funds which is 16% of the combined revenue or the equivalent of 8 weeks of total funding, the Board are therefore targeting some renewed energy and resource to secure adequate levels of funding especially in the prevailing and sustained challenging economic climate.

#### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

#### ***The major risks to which the Charity is exposed and reviews and systems to mitigate them.***

A.C.C.I.'s trustees take responsibility for reviewing major risks to which the charity may be exposed and the systems established to identify and monitor all identified risks. In the previous year, the board finalised implementation of a new risk management policy and procedure, which it continues to monitor.

Financial and service delivery risks are managed by an enhanced suite of procedures for authorisation of all transactions and projects. This ensures consistent quality across delivery for all operational aspects of the organisation. The procedures are reviewed regularly to ensure that they continue to meet the needs of the charity, our funders, commissioners and relevant regulating bodies.

Key priorities for the trustees moving forward into 2023/24 will be to:

- Secure contracts to deliver essential elements of A.C.C.I.'s existing service provision subject to competitive tenders,
- To continue building the internal infrastructure to enable the organisation to develop skills and expertise, thereby achieving sustainability.

## **African Caribbean Community Initiative (A.C.C.I.)**

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### **Trustees' Annual Report for the year ended 31 March 2023**

#### ***Plans For the Future***

##### **Summary of plans for the future and the trustees' perspective of the future direction of the charity.**

In the Trustees endeavour to secure the sustainability of A.C.C.I., new initiatives have been introduced to strengthen as well as diversify income generation opportunities for the organisation:

- We have successfully secured the Telford & Wrekin Council tender for the one year pilot project - Improving access to mental health services for black adults in the Telford and Wrekin area.
- Birmingham City and Staffordshire universities have asked for additional, commissioned social work placements with the organisation for their Master's degree students.
- A.C.C.I. was given the opportunity to participate in the Winter Pressures Funding for Mental Health Services and Interventions in Wolverhampton through the Black Country Healthcare NHS Foundation Trust. In partnership with the local WVCS and other community based providers we provided 1-1 short-term counselling for period November 2022 to February 2023, to those deemed to be at high risk or currently on the NHS Mental Health waiting list.
- A.C.C.I. has been invited by the Black Country Healthcare NHS Foundation Trust Health, Inequalities lead to tender for funding around improving access to benefits and welfare support for those with severe mental illness (SMI).
- We successfully applied and secured funding from the National Lottery Community Fund to deliver a 2 year project - Know Your Neighbour (KYN). The project aims to support people to access opportunities:
  - to connect with others,
  - participate in enriching volunteering opportunities,
  - reduction in isolation, and
  - increase in wellbeing.

Specific activities planned for 2023/2024:

##### **Ongoing initiatives:**

We are seeking to:

- We continue to pursue ongoing long term funding for the Folami Counselling and Holistic Therapeutic service,
- To secure long term funding to sustain the role of the Health and Wellbeing Activities Coordinator,
- We continue to aim for securing a Crisis, Recovery and Respite Service to support vulnerable adults in need of crisis care,
- Continue preparing to secure and retain the tender contract for Omari Supported Housing Scheme,
- Diversify and increase income by tendering for ethical and appropriate opportunities that will meet the needs of diverse communities in Wolverhampton,
- Strengthen collaborations and partnerships with current funders i.e. City of Wolverhampton Council, Black Country Partnership Foundation Trust etc.,
- Have full acquisition of the 8 flats based at Waterloo Road currently used by the organisation to house members who have moved on to independent living with day-time support, alongside the floating support service,
- We will be seeking to secure an extension of the pilot project - Improving access to mental health services for black adults in Telford & Wrekin,
- Work towards the ongoing partnership arrangement with Nehemiah Housing to provide joint housing management services for the Omari Housing CIC,
- Proactively, exploring opportunities to engage with potential sponsors, entrepreneurs and philanthropists to support and promote the organisation.

##### **Funds held as custodian trustees on behalf of others**

The charity receives funds from Omari in respect of the state benefits for individuals which it holds on their behalf and distributes to them. The net movement during the year was an decrease in balances held of £5,147. A balance of £4,088 was held at the year end.

## **African Caribbean Community Initiative (A.C.C.I.)**

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### **Trustees' Annual Report for the year ended 31 March 2023**

#### **Details of The Auditor**

Stephen Lewis  
Fellow of the Institute of Chartered Accountants in England and Wales  
LMH Accountants Ltd T/A Trevor Jones & Co  
Old Bank Chambers  
582-586 Kingsbury Road  
Erdington, Birmingham  
B24 9ND

#### **Statement as to disclosure of information to auditors**

The trustees state that so far as each of the trustees at the time this report was approved are aware:-

- a) There is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

#### **Statement of the Directors Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

## **African Caribbean Community Initiative (A.C.C.I.)**

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### **Trustees' Annual Report for the year ended 31 March 2023**

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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 irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the auditor in relation to the Trustees' report is limited to examining the report and ensuring that , the report is consistent with the figures disclosed in the financial statements.

### **Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 18 to 47.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016).

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on .....

Bridget Tatham  
Director and Trustee



## **African Caribbean Community Initiative (A.C.C.I.)**

### **Independent Auditor's Report to the Trustees of African Caribbean Community Initiative (A.C.C.I.)**

#### **Opinion**

We have audited the financial statements of African Caribbean Community Initiative (A.C.C.I.) (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **African Caribbean Community Initiative (A.C.C.I.)**

### **Independent Auditor's Report to the Trustees of African Caribbean Community Initiative (A.C.C.I.)**

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## **African Caribbean Community Initiative (A.C.C.I.)**

### **Independent Auditor's Report to the Trustees of African Caribbean Community Initiative (A.C.C.I.)**

#### **Use of our report**

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

Dated.....

**Stephen Lewis (Senior Statutory Auditor)**

**for and on behalf of LMH Accountants Ltd T/A Trevor Jones & Co**

Chartered Accountants  
Statutory Auditor

Old Bank Chambers  
582-586 Kingsbury Road  
Edington  
Birmingham  
B24 9ND

LMH Accountants Ltd T/A Trevor Jones & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**African Caribbean Community Initiative (A.C.C.I.) - Statement of Financial Activities for the year ended 31 March 2023**

**Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2023, as required by the Companies Act 2006)**

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	32,369	-	<b>32,369</b>	40,749
Charitable activities	A2	703,435	512,442	<b>1,215,877</b>	1,381,376
Investments	A4	1,676	-	<b>1,676</b>	19
<b>Total income</b>	<b>A</b>	<b>737,480</b>	<b>512,442</b>	<b>1,249,922</b>	<b>1,422,144</b>
<b>Expenditure on:</b>					
Charitable activities	B2	724,832	561,252	<b>1,286,084</b>	1,182,114
Other	B3	-	-	-	1,159
<b>Total expenditure</b>	<b>B</b>	<b>724,832</b>	<b>561,252</b>	<b>1,286,084</b>	<b>1,183,273</b>
<b>Net income for the year</b>		<b>12,648</b>	<b>(48,810)</b>	<b>(36,162)</b>	<b>238,871</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>12,648</b>	<b>(48,810)</b>	<b>(36,162)</b>	<b>238,871</b>
<b>Net movement in funds</b>		<b>12,648</b>	<b>(48,810)</b>	<b>(36,162)</b>	<b>238,871</b>
<b>Reconciliation of funds:-</b>					
<b>Total funds brought forward</b>		197,075	408,589	<b>605,664</b>	366,793
<b>Total funds carried forward</b>		<b>209,723</b>	<b>359,779</b>	<b>569,502</b>	<b>605,664</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

**The notes attached on pages 25 to 47 form an integral part of these accounts.**

**African Caribbean Community Initiative (A.C.C.I.) - Statement of Financial Activities for the year ended 31 March 2023**

**African Caribbean Community Initiative (A.C.C.I.) - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP**

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	40,749	-	<b>40,749</b>
Charitable activities	A2	740,104	641,272	<b>1,381,376</b>
Other trading activities	A3	-	-	-
Investments	A4	19	-	<b>19</b>
<b>Total income</b>	<b>A</b>	<b>780,872</b>	<b>641,272</b>	<b>1,422,144</b>
<b>Expenditure on:</b>				
Charitable activities	B2	677,578	504,536	<b>1,182,114</b>
Other	B3	1,159	-	<b>1,159</b>
<b>Total expenditure</b>	<b>B</b>	<b>678,737</b>	<b>504,536</b>	<b>1,183,273</b>
<b>Net income for the year</b>		102,135	136,736	238,871
<b>Net income after transfers</b>		102,135	136,736	238,871
<b>Net movement in funds</b>		<b>102,135</b>	<b>136,736</b>	<b>238,871</b>
<b>Reconciliation of funds:-</b>				
<b>Total funds brought forward</b>	<b>E</b>	94,940	271,853	<b>366,793</b>
<b>Total funds carried forward</b>		<b>197,075</b>	<b>408,589</b>	<b>605,664</b>

**All activities derive from continuing operations**

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

**The notes attached on pages 25 to 47 form an integral part of these accounts.**

**African Caribbean Community Initiative (A.C.C.I.) - Statement of Financial Activities for the year ended 31 March 2023**

**Statement of Total Recognised Gains and Losses for the year ended 31 March 2023**

	2023 £	2022 £
<b>Surplus for the year :-</b>		
Net excess of income over expenditure from operations before tax	(36,162)	240,030
Realised gains/(losses) on the disposal of tangible fixed assets	-	(1,159)
Realised gains on disposals of social investments which are programme related	-	-
<b>Income from operations before tax in the Statement of Financial Activities</b>	<b>(36,162)</b>	<b>238,871</b>
<b>Net Movement in funds before taxation</b>	<b>(36,162)</b>	<b>238,871</b>
<b>Funds generated in the year as shown on Statement of Financial Activities</b>	<b>(36,162)</b>	<b>238,871</b>

The notes attached on pages 25 to 47 form an integral part of these accounts.

**Movements in revenue and capital funds for the year ended 31 March 2023**

**Revenue accumulated funds**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	197,075	408,589	605,664	366,793
Recognised gains and losses before transfers	12,648	(48,810)	(36,162)	238,871
	<b>209,723</b>	<b>359,779</b>	<b>569,502</b>	<b>605,664</b>
<b>Closing revenue funds</b>	<b>209,723</b>	<b>359,779</b>	<b>569,502</b>	<b>605,664</b>

**Summary of funds**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	209,723	359,779	<b>569,502</b>	605,664

The notes attached on pages 25 to 47 form an integral part of these accounts.

**African Caribbean Community Initiative (A.C.C.I.) - Statement of Financial Activities for the year ended 31 March 2023**

**African Caribbean Community Initiative (A.C.C.I.)  
Income and Expenditure Account for the year ended 31 March 2023 as required by the  
Companies Act 2006**

	2023 £	2022 £
<b><i>Income</i></b>		
Income from operations	1,248,246	1,422,125
Investment income and interest		
Interest receivable	1,676	19
<b>Gross income in the year before exceptional items</b>	<b>1,249,922</b>	<b>1,422,144</b>
<b>Gross income in the year including exceptional items</b>	<b>1,249,922</b>	<b>1,422,144</b>
<b><i>Expenditure</i></b>		
Charitable expenditure, excluding depreciation and amortisation	1,264,749	1,161,535
Depreciation and amortisation	10,308	10,064
Governance costs	11,018	10,294
Interest payable	9	221
Realised losses on disposals of tangible fixed assets held for the charity's own use	-	1,159
<b>Total expenditure in the year</b>	<b>1,286,084</b>	<b>1,183,273</b>
<b>Net income before tax in the financial year</b>	<b>(36,162)</b>	<b>238,871</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>(36,162)</b>	<b>238,871</b>
<b>Retained surplus for the financial year</b>	<b>(36,162)</b>	<b>238,871</b>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 25 to 47 form an integral part of these accounts.**

# African Caribbean Community Initiative (A.C.C.I.) - Balance Sheet as at 31 March 2023

	Note	SORP Ref	2023 £	2022 £
<b>Fixed assets</b>		A		
Tangible assets	12	A2	31,057	30,268
<b>Current assets</b>		B		
Debtors	13	B2	70,318	126,073
Cash at bank and in hand		B4	564,072	528,183
<b>Total current assets</b>			634,390	654,256
<b>Creditors: amounts falling due within one year</b>	14	C1	(95,945)	(78,860)
<b>Net current assets</b>			538,445	575,396
<b>The total net assets of the charity</b>			<b>569,502</b>	<b>605,664</b>

The total net assets of the charity are funded by the funds of the charity, as follows:-

<b>Restricted funds</b>				
Restricted Revenue Funds	18	D2	359,779	408,589
<b>Unrestricted Funds</b>			359,779	408,589
Unrestricted Revenue Funds	18	D3	209,723	197,075
<b>Designated Funds</b>			209,723	197,075
<b>Total charity funds</b>			<b>569,502</b>	<b>605,664</b>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to audit under charity legislation, and the report of the Charities Act auditor is on page 17.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Bridget Tatham

Trustee

Approved by the board of trustees on .....



## African Caribbean Community Initiative (A.C.C.I.)

### Cash Flow Statement for the year ended 31 March 2023

		2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities as shown below	<b>A</b>	<u>45,310</u>	<u>275,650</u>
<b>Cash flows from investing activities</b>			
Interest received		1,676	19
Purchase of property, plant and equipment		(11,097)	(9,416)
<b>Net cash provided by investing activities</b>	<b>B</b>	<u>(9,421)</u>	<u>(9,397)</u>
<b>Cash flows from financing activities</b>			
<b>Net cash provided by financing activities</b>	<b>C</b>	<u>-</u>	<u>-</u>
<b>Overall cash provided by all activities</b>	<b>A+B+C</b>	<u>35,889</u>	<u>266,253</u>
<b>Cash movements</b>			
Change in cash and cash equivalents from activities in the year ended 31 March		35,889	266,253
Cash and cash equivalents at 1 April		528,183	261,930
<b>Cash at bank and in hand less overdrafts at 31 March</b>		<u>564,072</u>	<u>528,183</u>

## African Caribbean Community Initiative (A.C.C.I.)

### Cash Flow Statement for the year ended 31 March 2023

#### Reconciliation of net income to net cash flow from operating activities

	2023 £	2022 £
Net income as shown in the Statement of Financial Activities	(36,162)	238,871
<b>Adjustments for :-</b>		
Depreciation charges	10,308	10,064
Dividends, interest and rents from investments	(1,676)	(19)
Loss on the sale of Fixed and Intangible Assets	-	1,159
(Increase)/Decrease in debtors	55,755	(1,002)
Increase/(Decrease) in creditors, excluding loans	17,085	26,577
<b>Net cash provided by operating activities</b>	<b>A 45,310</b>	<b>275,650</b>

#### Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand at 31 March	564,072	528,183
<b>Total cash and cash equivalents</b>	<b>564,072</b>	<b>528,183</b>

#### Analysis of change in net debt

	<i>At start of year £</i>	<i>Cash Movement £</i>	<i>At end of year £</i>
Cash	528,183	35,889	564,072
<b>Total</b>	<b>528,183</b>	<b>35,889</b>	<b>564,072</b>

# African Caribbean Community Initiative (A.C.C.I.)

## Notes to the Accounts for the year ended 31 March 2023

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Risks and future assumptions**

African Caribbean Community Initiative (A.C.C.I.) meets the definition of a public benefit entity under FRS 102.

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents contractual payments received to fund charitable activities, the value of goods and services sold in accordance with the charity's objects, and gifts and donations.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

##### **Income recognition**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

The accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

## **African Caribbean Community Initiative (A.C.C.I.)**

### **Notes to the Accounts for the year ended 31 March 2023**

#### **Accounting for deferred income and income received in advance**

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

#### **Income from legacies**

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

#### ***Policies relating to expenditure on goods and services provided to the charity.***

##### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

#### ***Policies relating to assets, liabilities and provisions and other matters.***

##### ***Tangible fixed assets***

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	25 % reducing balance
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# **African Caribbean Community Initiative (A.C.C.I.)**

## **Notes to the Accounts for the year ended 31 March 2023**

### **Accounting for capital grants and fixed asset funds.**

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

### **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **Cash and bank balances**

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

### **Pensions - defined contribution schemes**

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

### ***Fund Accounting***

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

There are no designated funds included in the accounts.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

## **2 Liability to taxation**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

## **3 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

## **4 Significance of financial instruments to the charity's position**

There are no significant implications of financial instruments to the charity's position.

# African Caribbean Community Initiative (A.C.C.I.)

## Notes to the Accounts for the year ended 31 March 2023

### 5 Net surplus before tax in the financial year

	2023 £	2022 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	10,308	10,064
Pension costs	23,480	20,155
Auditors' remuneration	3,960	3,600

### 6 Interest payable

	2023 £	2022 £
HMRC interest	9	19
Bank interest payable	-	202
	9	221

### 7 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

### 8 Staff costs and emoluments

<b>Salary costs</b>	2023 £	2022 £
Gross Salaries excluding trustees and key management personnel	875,564	787,066
Employer's National Insurance for all staff	68,936	58,827
Employer's operating costs of defined contribution pension schemes	23,480	20,155
<b>Total salaries, wages and related costs</b>	<b>967,980</b>	<b>866,048</b>

The average number of full time staff employed in the year was	41	39
The estimated full time equivalent number of all staff employed in the year was	41	39

#### **The estimated equivalent number of full time staff deployed in different activities in the year was:-**

Engaged on charitable activities	38	36
Engaged on management and administration	3	3
<b>The estimated full time equivalent number of all staff employed as above</b>	<b>41</b>	<b>39</b>

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

## African Caribbean Community Initiative (A.C.C.I.)

### Notes to the Accounts for the year ended 31 March 2023

#### 9 Defined contribution pension schemes

The charity operates a defined contribution pension scheme. The costs are charged in the statement of financial activities as they accrue. The charge for the year was £23,481 (2022: £20,155).

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

#### 10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

#### 11 Deferred income - Restricted funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Telford & Wrekin Council Health Inequalities Fund	27,950	(27,950)	-	-
NHS Shropshire, Telford & Wrekin ICB	-	-	-	41,250
<b>Total</b>	<u>27,950</u>	<u>(27,950)</u>	<u>-</u>	<u>41,250</u>
			<b>2023</b>	<b>2022</b>
			£	£
<b>These deferrals are included in creditors</b>			<u>41,250</u>	<u>27,950</u>
<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Telford & Wrekin Council Health Inequalities Fund	-	-	-	27,950
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,950</u>
			<b>2022</b>	<b>2021</b>
			£	£
<b>These deferrals are included in creditors</b>			<u>27,950</u>	<u>-</u>

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the restricted funds by the charity.

## African Caribbean Community Initiative (A.C.C.I.)

### Notes to the Accounts for the year ended 31 March 2023

#### 12 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
1 April 2022	-	137,062	-	137,062
Additions	-	11,097	-	11,097
<b>31 March 2023</b>	<b>-</b>	<b>148,159</b>	<b>-</b>	<b>148,159</b>
<b>Depreciation</b>				
1 April 2022	-	106,794	-	106,794
Charge for the year	-	10,308	-	10,308
<b>31 March 2023</b>	<b>-</b>	<b>117,102</b>	<b>-</b>	<b>117,102</b>
<b>Net book value</b>				
<b>At 31 March 2023</b>	<b>-</b>	<b>31,057</b>	<b>-</b>	<b>31,057</b>
<b>At 31 March 2022</b>	<b>-</b>	<b>30,268</b>	<b>-</b>	<b>30,268</b>

  

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
31 March 2021	-	129,254	-	129,254
Additions	-	9,416	-	9,416
Disposals	-	(1,608)	-	(1,608)
<b>31 March 2022</b>	<b>-</b>	<b>137,062</b>	<b>-</b>	<b>137,062</b>
<b>Depreciation</b>				
31 March 2021	-	97,179	-	97,179
Charge for the year	-	10,064	-	10,064
On disposals	-	(449)	-	(449)
<b>31 March 2022</b>	<b>-</b>	<b>106,794</b>	<b>-</b>	<b>106,794</b>
<b>Net book value</b>				
<b>At 31 March 2022</b>	<b>-</b>	<b>30,268</b>	<b>-</b>	<b>30,268</b>
<b>At 31 March 2021</b>	<b>-</b>	<b>32,075</b>	<b>-</b>	<b>32,075</b>

An element of the fixed assets were acquired with the aid of grants and there are restrictions upon the manner in which the assets can be dealt with imposed by the grant making authorities.

All assets are used for direct charitable purposes.



## African Caribbean Community Initiative (A.C.C.I.)

### Notes to the Accounts for the year ended 31 March 2023

#### 13 Debtors

	2023	2022
	£	£
Trade debtors	67,376	124,936
Prepayments and accrued income	2,942	1,137
	<b>70,318</b>	<b>126,073</b>

#### 14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	23,269	18,504
Accruals	7,528	9,728
Deferred Income - Restricted funds	41,250	27,950
PAYE, NIC VAT and other taxes	17,544	16,183
Other creditors	6,354	6,495
	<b>95,945</b>	<b>78,860</b>

#### 15 Income and Expenditure account summary

	2023	2022
	£	£
<b>At 1 April 2022</b>	605,664	366,793
Surplus after tax for the year	(36,162)	238,871
<b>At 31 March 2023</b>	<b>569,502</b>	<b>605,664</b>

#### 16 No related party transactions

There were no related party transactions during the year.

#### 17 Particulars of how particular funds are represented by assets and liabilities

<b>At 31 March 2023</b>	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	30,059	-	998	<b>31,057</b>
Current Assets	275,609	-	358,781	<b>634,390</b>
Current Liabilities	(95,945)	-	-	<b>(95,945)</b>
	<b>209,723</b>	<b>-</b>	<b>359,779</b>	<b>569,502</b>
<b>At 1 April 2022</b>	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	28,937	-	1,331	<b>30,268</b>
Current Assets	246,998	-	407,258	<b>654,256</b>
Current Liabilities	(78,860)	-	-	<b>(78,860)</b>
	<b>197,075</b>	<b>-</b>	<b>408,589</b>	<b>605,664</b>

## African Caribbean Community Initiative (A.C.C.I.)

### Notes to the Accounts for the year ended 31 March 2023

#### 18 Change in total funds over the year as shown in Note 17, analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 19 £	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	197,075	12,648	-	209,723
<b>Total unrestricted and designated funds</b>	<b>197,075</b>	<b>12,648</b>	<b>-</b>	<b>209,723</b>
<b>Restricted funds:-</b>				
Equipment grant	1,329	(333)	-	996
Wolverhampton City Council	48,494	29,749	-	78,243
Wolverhampton CCG	47,060	84,695	-	131,755
MHLP	59,941	(44,532)	-	15,409
The Henry Smith Charity	8,024	(3,063)	-	4,961
Lloyds Bank Foundation	29,190	(16,684)	-	12,506
MiFriendly Cities Project	25,156	(22,782)	-	2,374
National Lottery - Awards for All	9,000	(362)	-	8,638
Church Urban Fund	3,002	-	-	3,002
Charities Aid Foundation	47	-	-	47
Clothworker's Covid Fund	3,719	-	-	3,719
Independent Age Fund	4,988	-	-	4,988
Afghanistan Resettlement Scheme	7,515	13,555	-	21,070
Telford & Wrekin Council Health Inequalities Fund	4,037	(4,037)	-	-
DHSC Suicide Prevention Fund	157,087	(94,905)	-	62,182
Wolverhampton Voluntary & Community Action	-	620	-	620
The National Lottery Community Fund - KYN	-	13,083	-	13,083
NHS Shropshire, Telford and Wrekin ICB	-	(3,814)	-	(3,814)
<b>Total restricted funds</b>	<b>408,589</b>	<b>(48,810)</b>	<b>-</b>	<b>359,779</b>
<b>Total charity funds</b>	<b>605,664</b>	<b>(36,162)</b>	<b>-</b>	<b>569,502</b>

## African Caribbean Community Initiative (A.C.C.I.)

### Notes to the Accounts for the year ended 31 March 2023

#### 19 Analysis of movements in funds over the year as shown in Note 18

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	737,480	(724,832)	-	12,648
<b>Restricted funds:-</b>				
Equipment grant	-	(333)	-	(333)
Wolverhampton City Council	215,997	(186,248)	-	29,749
Wolverhampton CCG	145,112	(60,417)	-	84,695
MHLP	3,960	(48,492)	-	(44,532)
The Henry Smith Charity	-	(3,063)	-	(3,063)
Lloyds Bank Foundation	-	(16,684)	-	(16,684)
MiFriendly Cities Project	-	(22,782)	-	(22,782)
National Lottery - Awards for All	10,000	(10,362)	-	(362)
Church Urban Fund	-	-	-	-
Charities Aid Foundation	-	-	-	-
Clothworker's Covid Fund	-	-	-	-
Independent Age Fund	-	-	-	-
Afghanistan Resettlement Scheme	82,090	(68,535)	-	13,555
Telford & Wrekin Council Health Inequalities Fund	27,950	(31,987)	-	(4,037)
DHSC Suicide Prevention Fund	-	(94,905)	-	(94,905)
Wolverhampton Voluntary & Community Action	7,800	(7,180)	-	620
The National Lottery Community Fund - KYN	15,783	(2,700)	-	13,083
NHS Shropshire, Telford and Wrekin ICB	3,750	(7,564)	-	(3,814)
	<b>1,249,922</b>	<b>(1,286,084)</b>	<b>-</b>	<b>(36,162)</b>

#### 20 The purposes for which the funds

##### Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for meeting the objectives of the charity, and to provide reserves for future activities and, subject to charity legislation, are free from all restrictions on their use.
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##### Restricted funds:-

Equipment grant	This was a grant for computer equipment for the Omari IT upgrade project. The balance is reducing as the computers depreciate.
Wolverhampton City Council	This funding is to support day care, carer support and the outreach programme.
Wolverhampton CCG	This funding is to support mental health and general wellbeing, and to support outreach workers.

## African Caribbean Community Initiative (A.C.C.I.)

### Notes to the Accounts for the year ended 31 March 2023

MHLP	This funding supports the role of a nurse.
The Henry Smith Charity	This funding is to support the employment of an activities officer.
Lloyds Bank Foundation	This funding is to support mental health and general wellbeing, and to cover the costs of specialised staff and volunteer expenses.
MiFriendly Cities Project	The funding is to assist in the furniture recycling and upcycling for homes to accommodate refugees, asylum seekers, and economic migrants.
National Lottery - Awards for All	This funding is to prepare and deliver meals to the vulnerable during the Covid-19 pandemic.
Church Urban Fund	This funding is to fund volunteer expenses and media production in raising awareness for the 'Windrush' generation.
Charities Aid Foundation	This funding is to assist with providing food, counselling and activities for vulnerable individuals during the Covid-19 pandemic.
Clothworker's Covid Fund	This funding is to fund the purchase of IT equipment to connect staff and service users.
Independent Age Fund	This funding is to assist with the continuation of services to the elderly and vulnerable during the Covid-19 pandemic.
Afghanistan Resettlement Scheme	This funding is to fund renovations to furniture for properties within tight time scales for use by the "Afghan Locally Employed Scheme" and "Wider New Communities Projects".
Telford & Wrekin Council Health Inequalities Fund and NHS Shropshire, Telford & Wrekin ICB	This funding is to improve access to mental health services for black adults in the Telford and Wrekin borough. (This fund is currently overdrawn at the year end due to advanced expenditure. Sufficient funding has been received to cover this expenditure, however the majority of the income has been deferred in line with the terms of the grant. The fund is expected to return to a positive balance next year upon the unwinding of the deferred income provision).
DHSC Suicide Prevention Fund	This funding is to enhance the provision of services to groups with a higher risk of suicide and provide support to other suicide prevention organisations.
Wolverhampton Voluntary & Community Action	This funding is to provide a short-term counselling facility under the Wolverhampton VCSE Mental Health Winter Pressures 2022/23 Programme.
The National Lottery Fund - Know Your Neighbourhood	This funding is to widen social groups through group physical activity, such as walking, running, and cycling.

## 21 Ultimate controlling party

The charity is under the control of its trustees.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

## African Caribbean Community Initiative (A.C.C.I.)

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

### 22 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	8,378	-	8,378	8,729
A Burke	-	-	-	2,000
Moreland Trust	17,000	-	17,000	25,000
The Co-operative Group	1,761	-	1,761	-
Lloyds Bank Foundation	1,500	-	1,500	-
Lisa Wood (Wolverhampton Pool)	1,730	-	1,730	-
William A. Cadbury	1,000	-	1,000	-
Late Aldina Lewis Legacy	1,000	-	1,000	-
<b>Total donations and gifts from individuals</b>	<b>32,369</b>	<b>-</b>	<b>32,369</b>	<b>35,729</b>

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
<b>Fundraising income</b>				
Gala fundraising	-	-	-	5,020
<b>Total Fundraising income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,020</b>
<b>Total Donations, Grants and Legacies</b>	<b>32,369</b>	<b>-</b>	<b>32,369</b>	<b>40,749</b>

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### 23 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
	2023	2023	2023	2022
	£	£	£	£
<b>Primary purpose and ancillary trading</b>				
Sale of goods and services in accordance with the charity's objects	46,604	-	46,604	38,531
SSP Rebate Scheme	-	-	-	138
<b>Total Primary purpose and ancillary trading</b>	<b>46,604</b>	<b>-</b>	<b>46,604</b>	<b>38,669</b>

## African Caribbean Community Initiative (A.C.C.I.)

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

### 24 Charitable income from funders

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Contractual payments from public bodies to fund charitable activities</b>				
Wolverhampton City Council Mainline Funding	-	56,440	<b>56,440</b>	56,440
Wolverhampton City Council (WCC)	388,802	241,647	<b>630,449</b>	615,118
Wolverhampton CCG	96,264	145,112	<b>241,376</b>	125,308
MHLP	-	3,960	<b>3,960</b>	120,030
Wolverhampton Homes	20,000	-	<b>20,000</b>	11,200
MiFriendly Cities Project	-	-	-	9,000
NHS Shropshire, Telford & Wrekin ICB	-	3,750	<b>3,750</b>	-
Wolverhampton Voluntary & Community Action	-	7,800	<b>7,800</b>	-
Strand Community Outreach	-	-	-	11,667
Telford & Wrekin Council Health Inequalities Fund	-	27,950	<b>27,950</b>	15,245
DHSC Suicide Prevention Fund	-	-	-	164,087
<b>Total contractual payments from public bodies</b>	<b>505,066</b>	<b>486,659</b>	<b>991,725</b>	<b>1,128,095</b>

## African Caribbean Community Initiative (A.C.C.I.)

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

### Contractual payments from public bodies to fund charitable activities - Prior Year analysis

	Prior Year	Prior Year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds
	2022	2022	2022
	£	£	£
<b>Prior Year</b>	<b>519,823</b>	<b>608,272</b>	<b>1,128,095</b>

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
<b>Contractual payments from non public bodies to fund charitable activities</b>				
Staffordshire University	4,400	-	<b>4,400</b>	4,200
Birmingham City University	3,200	-	<b>3,200</b>	4,200
Big Lottery Awards for All	-	10,000	<b>10,000</b>	-
Lloyds Bank Foundation	-	-	-	33,000
Cata4Change	-	-	-	1,250
National Lottery Community Fund - Know Your Neighbourhood	-	15,283	<b>15,283</b>	-
Independent Age	-	500	<b>500</b>	-
<b>Total contractual payments from non public bodies</b>	<b>7,600</b>	<b>25,783</b>	<b>33,383</b>	<b>42,650</b>

All the income in the prior year was unrestricted.

### Contractual payments from non public bodies to fund charitable activities - Prior Year analysis

	Prior Year	Prior Year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds
	2022	2022	2022
	£	£	£
<b>Prior Year</b>	<b>9,650</b>	<b>33,000</b>	<b>42,650</b>

## African Caribbean Community Initiative (A.C.C.I.)

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
<b>Performance related grants from non public bodies to fund charitable activities</b>				
The Tudor Trust	30,000	-	<b>30,000</b>	30,000
Big Lottery Continuation Project	114,165	-	<b>114,165</b>	141,962
<b>Total performance related grants from non public bodies</b>	<b>144,165</b>	<b>-</b>	<b>144,165</b>	<b>171,962</b>

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
<b>Total Charitable income from funders:-</b>				
<b>Current year - income from funders</b>	<b>656,831</b>	<b>512,442</b>	<b>1,169,273</b>	<b>1,342,707</b>

<b>Prior year</b>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2022	2022	2022
	£	£	£
<b>Prior Year - Income from funders</b>	<b>701,435</b>	<b>641,272</b>	<b>1,342,707</b>



## African Caribbean Community Initiative (A.C.C.I.)

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

### 25 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total income from charitable trading	46,604	-	<b>46,604</b>	38,669
Income from funders	656,831	512,442	<b>1,169,273</b>	1,342,707
<b>Total from charitable activities A2</b>	<b>703,435</b>	<b>512,442</b>	<b>1,215,877</b>	<b>1,381,376</b>

### Income from charitable activities - Prior Year analysis

<i>Prior year</i>	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Total income from charitable trading	38,669	-	38,669
Income from funders	701,435	641,272	1,342,707
	<b>740,104</b>	<b>641,272</b>	<b>1,381,376</b>

## African Caribbean Community Initiative (A.C.C.I.)

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

### 26 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Bank Interest Receivable	1,676	-	1,676	19
<b>Total investment income</b>	<b>1,676</b>	<b>-</b>	<b>1,676</b>	<b>19</b>

### 27 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Gross wages and salaries - charitable activities	456,106	380,211	836,317	742,873
Employers' NI - Charitable activities	33,033	33,279	66,312	56,085
Defined contribution pension costs - charitable activities	13,342	10,138	23,480	20,155
General costs	25,887	11,531	37,418	29,754
Member activities	4,842	9,146	13,988	4,311
<b>Total direct spending</b>	<b>533,210</b>	<b>444,305</b>	<b>977,515</b>	<b>853,178</b>

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2022	2022	2022	
	£	£	£	
Gross wages and salaries - charitable activities	394,379	348,494	742,873	
Employers' NI - Charitable activities	27,008	29,077	56,085	
Defined contribution pension costs - charitable activities	11,608	8,547	20,155	
General costs	29,156	598	29,754	
Member activities	1,508	2,803	4,311	
<b>Total direct spending</b>	<b>463,659</b>	<b>389,519</b>	<b>853,178</b>	

## African Caribbean Community Initiative (A.C.C.I.)

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

### 28 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
<b><i>Employee costs not included in direct costs</i></b>				
Other salaries	21,405	17,842	39,247	44,193
Employer's NI - Other salaries	1,431	1,193	2,624	2,742
Training and welfare - staff	6,979	44,504	51,483	54,181
Travel and subsistence - staff	4,571	14,197	18,768	23,425
Recruitment expenses	-	143	143	1,195
<b><i>Premises Expenses</i></b>				
Service charges payable	9,701	-	9,701	9,701
Rates and water charges	123	-	123	131
Light heat and power	10,274	-	10,274	1,590
Cleaning and waste management	10,993	-	10,993	10,810
Premises repairs, renewals and maintenance	7,699	-	7,699	10,454
Rent and insurance	34,157	10,442	44,599	44,387
<b><i>Administrative overheads</i></b>				
Telephone, fax and internet	7,319	1,310	8,629	9,621
Postage	726	-	726	578
Stationery and printing	9,009	48	9,057	8,428
Subscriptions to periodicals	982	-	982	1,334
Software licences and expenses	281	-	281	343
Advertising and marketing	11,957	1,148	13,105	4,568
Sundry expenses	5,684	8,672	14,356	13,366
Equipment, repairs, expenses and maintenance	5,989	8,979	14,968	12,827
<b><i>Professional fees paid to advisors other than the auditor or examiner</i></b>				
Accountancy fees other than examination or audit fees	7,980	-	7,980	6,078
Consultancy fees	14,400	-	14,400	14,550
Other legal and professional	-	5,260	5,260	32,231
<b><i>Financial costs</i></b>				
Bank charges	1,836	-	1,836	1,624
HMRC interest	9	-	9	19
Depreciation & Amortisation in total for the period	10,308	-	10,308	10,064
Bank interest payable	-	-	-	202
<b>Support costs before reallocation</b>	<b>183,813</b>	<b>113,738</b>	<b>297,551</b>	<b>318,642</b>
<b>Total support costs - Current Year</b>	<b>183,813</b>	<b>113,738</b>	<b>297,551</b>	<b>318,642</b>

The basis of allocation of costs between activities is described under accounting policies

## African Caribbean Community Initiative (A.C.C.I.)

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

<i>Prior Year</i>	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
<b><i>Employee costs not included in direct costs</i></b>			
Other salaries	21,102	23,091	<b>44,193</b>
Employer's NI - Other salaries	1,175	1,567	<b>2,742</b>
Training and welfare - staff	18,519	35,662	<b>54,181</b>
Travel and subsistence - staff	9,779	13,646	<b>23,425</b>
Recruitment expenses	-	1,195	<b>1,195</b>
<b><i>Premises Expenses</i></b>			
Service charges payable	9,701	-	<b>9,701</b>
Rates and water charges	131	-	<b>131</b>
Light heat and power	1,590	-	<b>1,590</b>
Cleaning and waste management	10,810	-	<b>10,810</b>
Premises repairs, renewals and maintenance	9,859	595	<b>10,454</b>
Rent and insurance	35,464	8,923	<b>44,387</b>
<b><i>Administrative overheads</i></b>			
Telephone, fax and internet	8,168	1,453	<b>9,621</b>
Postage	578	-	<b>578</b>
Stationery and printing	8,403	25	<b>8,428</b>
Subscriptions to periodicals	1,334	-	<b>1,334</b>
Software licences and expenses	343	-	<b>343</b>
Advertising and marketing	4,568	-	<b>4,568</b>
Sundry expenses	4,674	8,692	<b>13,366</b>
Equipment, repairs, expenses and maintenance	8,792	4,035	<b>12,827</b>
<b><i>Professional fees paid to advisors</i></b>			
Accountancy fees other than examination or audit fees	6,078	-	<b>6,078</b>
Consultancy fees	12,941	1,609	<b>14,550</b>
Other legal and professional	21,231	11,000	<b>32,231</b>
<b><i>Financial costs</i></b>			
Bank charges	1,624	-	<b>1,624</b>
HMRC interest	19	-	<b>19</b>
Depreciation & Amortisation in total for the period	10,064	-	<b>10,064</b>
Bank interest payable	202	-	<b>202</b>
<b><i>Support costs before reallocation</i></b>	<b>207,149</b>	<b>111,493</b>	<b>318,642</b>
<b>Total support costs - Prior Year</b>	<b>207,149</b>	<b>111,493</b>	<b>318,642</b>

The basis of allocation of costs between activities is described under accounting policies

## African Caribbean Community Initiative (A.C.C.I.)

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

### 29 Other Expenditure - Governance costs

<b>Current Year</b>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Auditor's fees	3,960	-	3,960	3,600
Wages and salaries	3,519	2,934	6,453	6,150
Employer's NI	330	275	605	544
<b>Total Governance costs</b>	<b>7,809</b>	<b>3,209</b>	<b>11,018</b>	<b>10,294</b>

<b>Prior Year</b>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2022	2022	2022	
	£	£	£	
Auditor's fees	3,600	-	3,600	
Wages and salaries	2,937	3,213	6,150	
Employer's NI	233	311	544	
<b>Total Governance costs</b>	<b>6,770</b>	<b>3,524</b>	<b>10,294</b>	

### 30 Total Charitable expenditure

<b>Current Year</b>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Total direct spending	<b>B2a</b>	533,210	444,305	977,515	853,178
Total support costs	<b>B2d</b>	183,813	113,738	297,551	318,642
Total Governance costs	<b>B2e</b>	7,809	3,209	11,018	10,294
Losses on disposals of fixed assets		-	-	-	-
<b>Total charitable expenditure</b>	<b>B2</b>	<b>724,832</b>	<b>561,252</b>	<b>1,286,084</b>	<b>1,182,114</b>

<b>Prior Year</b>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2022	2022	2022	
		£	£	£	
Total direct spending	<b>B2a</b>	463,659	389,519	853,178	
Total support costs	<b>B2d</b>	207,149	111,493	318,642	
Total Governance costs	<b>B2e</b>	6,770	3,524	10,294	
Losses on disposals of fixed assets		-	-	-	
<b>Total charitable expenditure</b>	<b>B2</b>	<b>677,578</b>	<b>504,536</b>	<b>1,182,114</b>	

## African Caribbean Community Initiative (A.C.C.I.)

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

### 31 Gains and losses on fixed asset disposals and summary of impairments

<i>Current year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Realised losses on disposals of tangible fixed assets held for the charity's own use	-	-	-	1,159
<b>Total losses</b>	<b>B3</b>	-	-	1,159

All the expenditure in the prior year was unrestricted.

<i>Prior year</i>	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Realised losses on disposals of tangible fixed assets held for the charity's own use	1,159	-	1,159
	1,159	-	1,159

### 32 Total of other expenditure

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total other expenses and costs	-	-	-	1,159
<b>Total other expenditure</b>	<b>B3</b>	-	-	1,159

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Total other expenses and costs	1,159	-	1,159
<b>Total other expenditure</b>	<b>B3</b>	-	1,159

## African Caribbean Community Initiative (A.C.C.I.)

### Activity analysis of Income and expenditure for the year ended 31 March 2023

*This analysis is classified by activity and not by conventional nominal descriptions.*

#### 33 Analysis of income by activity

	SOFA ref	2023 £	2022 £
<b>Activity</b>			
<b>Income from charitable activities</b>			
Primary purpose and ancillary trading		1,169,273	1,342,706
Other charitable activities		46,604	38,670
<b>Total Income from charitable activities</b>	<b>A2</b>	<b>1,215,877</b>	<b>1,381,376</b>
<b>Summary of Total Income, including the items above</b>			
Charitable activities	<b>A2</b>	1,215,877	1,381,376
Donations & Legacies	<b>A1</b>	32,369	40,749
Investment income	<b>A4</b>	1,676	19
<b>Total income as shown in the SOFA</b>		<b>1,249,922</b>	<b>1,422,144</b>
<b>Categories of income</b>			
Income from non exchange transactions		34,045	40,768
Income from exchange transactions		1,215,877	1,381,376
		<b>1,249,922</b>	<b>1,422,144</b>

## African Caribbean Community Initiative (A.C.C.I.)

### Activity analysis of Income and expenditure for the year ended 31 March 2023

#### 34 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
<b>Other charitable activities</b>					
Direct costs	977,515	-	-	<b>977,515</b>	853,178
Employee costs not included in direct costs	-	112,265	-	<b>112,265</b>	125,736
Premises expenses	-	83,389	-	<b>83,389</b>	77,073
Administrative overheads	-	62,104	-	<b>62,104</b>	51,065
Professional fees	-	27,640	-	<b>27,640</b>	52,859
Financial costs	-	12,153	-	<b>12,153</b>	11,909
Losses on disposals of fixed assets	-	-	-	-	1,159
<b>Total Other charitable activities</b>	<b>977,515</b>	<b>297,551</b>	<b>-</b>	<b>1,275,066</b>	<b>1,172,979</b>

#### Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Total Other charitable activities	977,515	297,551	-	1,275,066	1,172,979
Total Governance costs as detailed in Note 29	-	11,018	-	11,018	10,294
<b>Total charitable expenditure</b>	<b>977,515</b>	<b>308,569</b>	<b>-</b>	<b>1,286,084</b>	<b>1,183,273</b>

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 30

#### Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
	£	£	£	£	£
Other charitable activities	11,018	12,153	112,265	173,133	308,569



## African Caribbean Community Initiative (A.C.C.I.)

### Activity analysis of Income and expenditure for the year ended 31 March 2023

#### 35 Analysis of non charitable expenditure by activity

<i><b>Governance costs</b></i>	<b>Governance costs 2023 £</b>	<b>Governance costs 2022 £</b>
Other Expenditure - Governance costs as detailed in Note 29	<u>11,018</u>	<u>10,294</u>
<i><b>Total non charitable expenditure</b></i>	<b>2023 £</b>	<b>2022 £</b>
Losses on disposals of fixed assets	-	1,159
<b>Total non charitable expenditure</b>	<u>-</u>	<u>1,159</u>

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 29