

**Sandwell Community Information and Participation  
Service Limited**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 March 2025**

**FORTUNA ACCOUNTANTS LIMITED**

Chartered Certified Accountants  
Hilton Hall  
Hilton Lane  
Essington  
South Staffordshire  
WV11 2BQ

# **Sandwell Community Information and Participation Service Limited**

**Company Limited by Guarantee**

## **Financial Statements**

**Year ended 31 March 2025**

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# Sandwell Community Information and Participation Service Limited

## Company Limited by Guarantee

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

Year ended 31 March 2025

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

#### Reference and administrative details

|                                               |                                                                                                                  |
|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| <b>Registered charity name</b>                | Sandwell Community Information and Participation Service Limited                                                 |
| <b>Charity registration number</b>            | 1097702                                                                                                          |
| <b>Company registration number</b>            | 03071683                                                                                                         |
| <b>Principal office and registered office</b> | 2nd Floor<br>The National Metalforming Centre<br>47 Birmingham Road<br>West Bromwich<br>West Midlands<br>B70 6PY |

#### The trustees

Mrs A Docker  
Mrs H Amin  
Mr A D Averis  
Mrs E E Dunn  
Ms G Francis  
Ms K Y C Gordon  
Mrs J Grantham (Resigned 28 September 2024)  
Miss J Haydon  
Ms M Lipton  
Miss J E Purcell  
Mr T Purcell  
Ms S Smith  
Mr M J Spencer  
Mr L Turner  
Ms E Plummer (Appointed 28 September 2024)  
Mrs T M Flannagan (Appointed 28 September 2024)

**Company secretary** Ms J Macmillan

**Independent examiner** Kate Wright FCCA  
Hilton Hall  
Hilton Lane  
Essington  
South Staffordshire  
WV11 2BQ

# **Sandwell Community Information and Participation Service Limited**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2025**

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#### **Structure, governance and management**

##### **(a) Governing document**

Sandwell Community Information and Participation Service Limited (formerly known as Sandwell Tenants and Residents Federation Limited) achieved charitable status on 28 May 2003 (registered number 1097702) and is a company limited by guarantee (registered number 03071683).

##### **(b) Organisational structure**

Sandwell Community Information and Participation Service Limited (SCIPS) has a management committee of up to 15 members who meet regularly and are responsible for the strategic direction and policy of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of services rests with a manager, Jan Macmillan who is responsible for ensuring that the charity delivers the services specified. The manager has responsibility for ensuring the day to day operational management of the charity, individual supervision of the staff team and ensuring that the staff team continue to develop their skills and working practices in line with good practice.

##### **(c) Appointment of trustees**

The directors of the company are also charity trustees for the purposes of charity law. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. Under the requirements of the Memorandum and Articles of Association trustees are elected to the management committee to serve for a period of up to three years after which trustees must be re-elected at the next annual general meeting.

##### **(d) Trustee induction and training**

New trustees undergo an orientation day to brief them on legal obligations under charity law, the content of the charity's Memorandum and Articles of Association, the committee and decision making process and the recent financial performance of the charity. During the induction they meet key employees and other trustees and are supplied with a comprehensive board manual containing copies of all current policies and procedures. Trustees are encouraged to attend appropriate external training events where these will facilitate the understanding of their role.

##### **(e) Risk management**

The trustees have examined the major strategic, business and operational issues which the organisation faces. They confirm that systems are in place to enable regular reports to be produced so that necessary steps can be taken to reduce risks.

# **Sandwell Community Information and Participation Service Limited**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2025**

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#### **Objectives and activities**

The objects and principal activities of the charity are to promote the benefits of the residents of the Metropolitan Borough of Sandwell (SMBC) in the West Midlands by associating the residents, local authorities and voluntary organisations with the common aim of:

- (a) advancing education, protecting health and relieving poverty or sickness and
- (b) providing or assisting in the provision of facilities in the interests of social welfare for recreation and leisure time occupation.

In order, therefore, to fulfil its objects and principal activities the charity provides support, information, training and advocacy to tenant and community groups in the Metropolitan Borough of Sandwell, thus aiming to provide communities with the confidence and skill to enable them to influence decisions which affect their homes and environment.

# **Sandwell Community Information and Participation Service Limited**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2025**

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##### **Achievements and performance**

###### **a) Continued delivery of core services**

We have continued to deliver services and support to tenants and residents' groups across Sandwell and have attended 96 community meetings throughout the year, which were attended by a total of 464 residents. During the year, 6 Board meetings and 5 general open meetings were held. In addition, we produced and circulated 13 newsletters and uploaded over 749 news and funding articles on our website, which were viewed over 50,000 times. In September 2024, we hosted our AGM with the SMBC's Head of Customer Experience as a keynote speaker.

###### **b) Supporting the delivery of the new housing regulatory framework**

All social landlords must adhere to the new regulatory framework for Social Housing. Sandwell MBC is in regular contact with the Regulator and has developed a transformation plan for the housing service. SCIPS have a role to help ensure that tenants' views influence the delivery of the transformation plan. In addition, we provide regular support for the Tenant Auditor Group, who undertake a detailed examination of frontline housing services, producing an action plan designed to improve the customer experience. Throughout 24/25, we delivered 5 training sessions to 45 frontline housing staff around the new framework and tenant engagement. We are observers on the Fire Safety Board, which has a legal responsibility to ensure building safety in high-risk buildings. We advertise opportunities for tenants to get involved in housing initiatives through our monthly newsletters and social media.

###### **c) Growing and developing Tenants and Residents Associations (TRA's)**

The grant received from SMBC enables us to provide ongoing advice and support to tenants and residents' associations across Sandwell. We regularly encourage our TRA's to engage in the housing service, but we also support them to deliver a wide range of community activities. We have supported groups to plan and advertise fun days, develop gardening projects and set up regular activities such as coffee mornings and craft groups. We have established a quarterly network event for TRA, which provides them the opportunity to network and work on common issues. We encourage the group to set the agenda and have provided training and support around common issues such as safeguarding, dealing with conflict, building safety in high-rise buildings, planning events and producing marketing materials.

###### **d) Delivering Digi-Comm Power Up**

Our Digi-Comm Power Up programme is delivered in partnership with St Albans Community Association and is funded by the Big Lottery. Over the last 12 months, we have continued to deliver frontline digital support to a wide range of different groups across Sandwell, including: " Delivering 40 training courses in 8 community venues involving over 130 participants. " Supporting 29 families to use digital to chart their children's progress and to access childcare and school placements. " Supporting 29 older adults with digital support packages. In March 24 we were commissioned by SMBC to provide digital support as part of the Welcoming Spaces Programme. We delivered a total of 32 sessions in 4 venues involving 74 participants. In addition to delivering digital activities, we also undertook a detailed survey, which has provided us with valuable information on the current status of digital in the community. As part of the Partnerships succession planning, we have developed a new 6-session digital course around the cost-of-living crisis, which we will be piloting over spring 2025.

# **Sandwell Community Information and Participation Service Limited**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2025**

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##### **e) Marketing and Membership Strategy**

In 2024, SCIPS Board agreed to invest in a marketing and membership strategy to help promote the organisation and ensure we provide information and support that is relevant to our membership. We undertook a survey to establish what our members felt was important to them and to identify what the benefits were of being part of the organisation. We developed a new database enabling us to gather more detailed information about our members. We revamped our publicity leaflets and developed a new website. The website now allows members to access fact sheets on key topics and all SCIPS policies and procedures. We have established a regular programme of promotional activities to raise the organisation's profile and attract new members.

##### **f) Hateley Cross Big Local**

We have continued to support the Hateley Cross Big Local Partnership to deliver their local community plan. We have supported 9 Partnership meetings and 2 away days to ensure the programme continues to deliver valuable initiatives, projects and events for the local community, including: - Completion of a major Green Space Strategy, which has funded improvements on 5 green spaces across the area. - A bespoke Young Voices project which works with local primary school pupils delivering activities and initiatives that build confidence, social responsibility, and encourage engagement in the wider community.

- A Community Navigator Project delivered by Sandwell Consortium, which provided a wide range of support to local people to enable them to access relevant local services. Over its lifetime, the project worked with 459 local residents. The Partnership has also spent considerable time measuring the impact of the programme and developing the legacy that will be left when the programme finishes in December 25.

# **Sandwell Community Information and Participation Service Limited**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2025**

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##### **Financial review**

SCIPS is reliant upon the income derived from grants it receives from organisations such as Sandwell Metropolitan Borough Council (SMBC) and other grant-making organisations. The Service Level Agreement (SLA) with Sandwell MBC runs until 31 March 2026. On 4 May 2023 we commenced delivery of the succession to our Digi-Comm project, Digi-Comm Power Up after securing a £362,250 grant, over three years, from the National Lottery Reaching Communities Fund.

The Statement of Financial Activities shows a gross income of £426,419 (2024 - £571,743) and expenditure of £460,309 (2024 - £530,974). The reserves are primarily to cover the development and future running expenses of all aspects of the organisation. The excess unrestricted reserve will be used to pilot activities and initiatives which will enable SCIPS to secure funding for new areas of work in the future.

##### **Reserves policy**

The trustees 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 approximately 6 months' basic running costs and potential redundancy costs, which equate to approximately £100,000 in general funds.

##### **PLANS FOR FUTURE PERIODS**

###### **a) Supporting the delivery of the new housing regulatory framework**

We will continue to support tenants to engage in the new housing regulatory framework. Our ongoing work with the Tenant Auditors Group enables the council to have a unique perspective into service improvement from a tenant's perspective. We will work with SMBC and tenants to co-design a new Tenant Engagement Strategy for Sandwell.

###### **b) Delivery of the Digi-Comm Power Up Project**

We will successfully complete the final year of the Digi-Comm Power Up project. We will continue to deliver our Digi-Comm courses in local community centres, support local families with their children's development and support older people in the community through our digital support packages. In addition, we will pilot our new Digi-Save course, evaluating it to establish if it delivers the outcomes we planned. Once completed, we will decide if we want to develop the programme further and roll it out across Sandwell.

###### **c) Support to Hateley Cross Big Local Partnership**

We will support the Partnership to deliver the final year of the Hateley Cross Big Local Community Plan. The Partnership will have achieved the full spend on the project, having allocated all its available resources. The group will be celebrating the success of the project with a big event in the summer and ensure the legacy will carry on beyond the current funding.

###### **d) Funding Strategy and Business Plan**

SMBC are in the process of negotiating a new grant agreement with SCIPS, which will provide funding of £150k per year for 3 years starting in 2026. We will be developing a funding strategy to replace

# **Sandwell Community Information and Participation Service Limited**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2025**

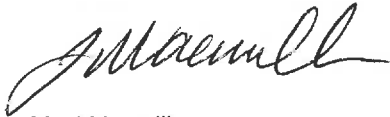
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both our Digi-Comm Power Up Project and Hateley Cross Big Local project, which will finish this coming year. The Board will be working with our members to produce a new business plan for 2026 onwards.

#### **Small company provisions**

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

The trustees' annual report was approved on 27th August 2025 and signed on behalf of the board of trustees by:



Ms J Macmillan  
Charity Secretary

# **Sandwell Community Information and Participation Service Limited**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Sandwell Community Information and Participation Service Limited**

**Year ended 31 March 2025**

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I report to the trustees on my examination of the financial statements of Sandwell Community Information and Participation Service Limited ('the charity') for the year ended 31 March 2025.

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

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

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

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of The Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

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

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

# **Sandwell Community Information and Participation Service Limited**

**Company Limited by Guarantee**

## **Independent Examiner's Report to the Trustees of Sandwell Community Information and Participation Service Limited** *(continued)*

**Year ended 31 March 2025**

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

*Kate Wright*

Kate Wright FCCA  
Independent Examiner

Hilton Hall  
Hilton Lane  
Essington  
South Staffordshire  
WV11 2BQ

# Sandwell Community Information and Participation Service Limited

## Company Limited by Guarantee

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

Year ended 31 March 2025

|                                                           |      |                         | 2025                  |                  | 2024             |
|-----------------------------------------------------------|------|-------------------------|-----------------------|------------------|------------------|
|                                                           | Note | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£ | Total funds<br>£ |
| <b>Income and endowments</b>                              |      |                         |                       |                  |                  |
| Charitable activities                                     | 5    | 150,000                 | 273,904               | 423,904          | 564,916          |
| Other incoming resources                                  | 6    | 12                      | –                     | 12               | 4,424            |
| Investment income                                         | 7    | 2,503                   | –                     | 2,503            | 2,403            |
| <b>Total income</b>                                       |      | <u>152,515</u>          | <u>273,904</u>        | <u>426,419</u>   | <u>571,743</u>   |
| <b>Expenditure</b>                                        |      |                         |                       |                  |                  |
| Charitable Activities                                     | 8    | 124,959                 | 307,204               | 432,163          | 502,491          |
| Governance Costs                                          | 9,10 | 31,454                  | –                     | 31,454           | 28,483           |
| <b>Total expenditure</b>                                  |      | <u>156,413</u>          | <u>307,204</u>        | <u>463,617</u>   | <u>530,974</u>   |
| <b>Net (expenditure)/income and net movement in funds</b> |      | <u>(3,898)</u>          | <u>(33,300)</u>       | <u>(37,198)</u>  | <u>40,769</u>    |
| <b>Reconciliation of funds</b>                            |      |                         |                       |                  |                  |
| Total funds brought forward                               |      | 144,286                 | 98,367                | 242,653          | 201,884          |
| <b>Total funds carried forward</b>                        |      | <u>140,388</u>          | <u>65,067</u>         | <u>205,455</u>   | <u>242,653</u>   |

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

The notes on pages 12 to 19 form part of these financial statements.

# Sandwell Community Information and Participation Service Limited

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2025

|                                                       | Note | 2025<br>£      | 2024<br>£      |
|-------------------------------------------------------|------|----------------|----------------|
| <b>Fixed assets</b>                                   |      |                |                |
| Tangible fixed assets                                 | 15   | 1,322          | 2,210          |
| <b>Current assets</b>                                 |      |                |                |
| Debtors                                               | 16   | 1,627          | 1,652          |
| Cash at bank and in hand                              |      | 218,216        | 246,550        |
|                                                       |      | <u>219,843</u> | <u>248,202</u> |
| <b>Creditors: amounts falling due within one year</b> | 17   | 15,710         | 7,759          |
| <b>Net current assets</b>                             |      | <u>204,133</u> | <u>240,443</u> |
| <b>Total assets less current liabilities</b>          |      | <u>205,455</u> | <u>242,653</u> |
| <b>Net assets</b>                                     |      | <u>205,455</u> | <u>242,653</u> |
| <b>Funds of the charity</b>                           |      |                |                |
| Restricted funds                                      |      | 65,067         | 98,367         |
| Unrestricted funds                                    |      | 140,388        | 144,286        |
| <b>Total charity funds</b>                            | 18   | <u>205,455</u> | <u>242,653</u> |

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 27th August 2025, and are signed on behalf of the board by:



Mrs A Docker  
Director

The notes on pages 12 to 19 form part of these financial statements.

# **Sandwell Community Information and Participation Service Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2025**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 2nd Floor, The National Metalforming Centre, 47 Birmingham Road, West Bromwich, West Midlands, B70 6PY.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

##### **Going concern**

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

##### **Fund accounting**

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

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

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

# **Sandwell Community Information and Participation Service Limited**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2025**

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

##### **Incoming resources**

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

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

##### **Resources expended**

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

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

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

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# **Sandwell Community Information and Participation Service Limited**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2025**

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

##### **Tangible assets** *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings                      -     15/33% on a straight-line basis

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

# Sandwell Community Information and Participation Service Limited

## Company Limited by Guarantee

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

#### Year ended 31 March 2025

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

##### Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the trustees named on the members of the board page. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the charity.

#### 5. Charitable activities

|                                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|---------------------------------------|----------------------------|--------------------------|--------------------------|
| <b>Grants</b>                         |                            |                          |                          |
| SMBC Core Grant                       | 150,000                    | —                        | 150,000                  |
| Big Local Trust - Hateley Cross Grant | —                          | 153,194                  | 153,194                  |
| Know Your Neighbourhood               | —                          | —                        | —                        |
| Digi-comm Power Up                    | —                          | 120,710                  | 120,710                  |
|                                       | <u>150,000</u>             | <u>273,904</u>           | <u>423,904</u>           |

# Sandwell Community Information and Participation Service Limited

## Company Limited by Guarantee

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

Year ended 31 March 2025

#### 5. Charitable activities *(continued)*

|                                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|---------------------------------------|----------------------------|--------------------------|--------------------------|
| <b>Grants</b>                         |                            |                          |                          |
| SMBC Core Grant                       | 160,000                    | –                        | 160,000                  |
| Big Local Trust - Hateley Cross Grant | –                          | 243,666                  | 243,666                  |
| Know Your Neighbourhood               | –                          | 44,620                   | 44,620                   |
| Digi-comm Power Up                    | –                          | 116,630                  | 116,630                  |
|                                       | <u>160,000</u>             | <u>404,916</u>           | <u>564,916</u>           |

#### 6. Other incoming resources

|                      | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|----------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Miscellaneous income | <u>12</u>                  | <u>12</u>                | <u>4,424</u>               | <u>4,424</u>             |

#### 7. Investment income

|                          | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank interest receivable | <u>2,503</u>               | <u>2,503</u>             | <u>2,403</u>               | <u>2,403</u>             |

#### 8. Charitable activities

|                                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|--------------------------------------------|----------------------------|--------------------------|--------------------------|
| Cost of Charitable Activities By Fund Type | <u>124,959</u>             | <u>307,204</u>           | <u>432,163</u>           |

|                                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|--------------------------------------------|----------------------------|--------------------------|--------------------------|
| Cost of Charitable Activities By Fund Type | <u>139,989</u>             | <u>362,502</u>           | <u>502,491</u>           |

#### 9. Expenditure on governance costs by fund type

|                  | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Governance costs | <u>31,454</u>              | <u>31,454</u>            | <u>28,483</u>              | <u>28,483</u>            |

# Sandwell Community Information and Participation Service Limited

## Company Limited by Guarantee

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

Year ended 31 March 2025

#### 10. Expenditure on governance costs by activity type

|                  | Support costs<br>£ | Total funds<br>2025<br>£ | Total fund<br>2024<br>£ |
|------------------|--------------------|--------------------------|-------------------------|
| Governance costs | 31,454             | 31,454                   | 28,483                  |

#### 11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

|                                       | 2025<br>£ | 2024<br>£ |
|---------------------------------------|-----------|-----------|
| Depreciation of tangible fixed assets | 1,356     | 1,239     |

#### 12. Independent examination fees

|                                                                                                      | 2025<br>£ | 2024<br>£ |
|------------------------------------------------------------------------------------------------------|-----------|-----------|
| Fees payable to the independent examiner for:<br>Independent examination of the financial statements | 2,022     | 2,500     |

#### 13. Staff costs

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

|                    | 2025<br>£ | 2024<br>£ |
|--------------------|-----------|-----------|
| Wages and salaries | 157,147   | 173,575   |

The average head count of employees during the year was 4 (2024: 4).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 14. Trustee remuneration and expenses

No trustee received any remuneration for their services during the year.

During the year, a total of £3,162 was reimbursed to trustees in relation to costs incurred while undertaking board business and volunteering activities. These expenses primarily covered travel and subsistence directly associated with their charitable duties.

# Sandwell Community Information and Participation Service Limited

## Company Limited by Guarantee

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

Year ended 31 March 2025

#### 15. Tangible fixed assets

|                         | Fixtures and fittings<br>£ |
|-------------------------|----------------------------|
| <b>Cost</b>             |                            |
| At 1 April 2024         | 26,963                     |
| Additions               | 469                        |
| Disposals               | (12,976)                   |
| <b>At 31 March 2025</b> | <b>14,456</b>              |
| <b>Depreciation</b>     |                            |
| At 1 April 2024         | 24,753                     |
| Charge for the year     | 1,356                      |
| Disposals               | (12,975)                   |
| <b>At 31 March 2025</b> | <b>13,134</b>              |
| <b>Carrying amount</b>  |                            |
| <b>At 31 March 2025</b> | <b>1,322</b>               |
| At 31 March 2024        | 2,210                      |

#### 16. Debtors

|               | 2025<br>£ | 2024<br>£ |
|---------------|-----------|-----------|
| Other debtors | 1,627     | 1,652     |

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

|                                 | 2025<br>£     | 2024<br>£    |
|---------------------------------|---------------|--------------|
| Accruals and deferred income    | 6,369         | 2,879        |
| Social security and other taxes | 2,794         | 4,421        |
| Other creditors                 | 6,547         | 459          |
|                                 | <b>15,710</b> | <b>7,759</b> |

# Sandwell Community Information and Participation Service Limited

## Company Limited by Guarantee

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

Year ended 31 March 2025

#### 18. Analysis of charitable funds

##### Unrestricted funds

|               | At<br>1 April 2024<br>£ | Income<br>£ | Expenditure<br>£ | At<br>31 March 2025<br>£ |
|---------------|-------------------------|-------------|------------------|--------------------------|
| General funds | 144,286                 | 152,515     | (156,413)        | 140,388                  |

|               | At<br>1 April 2023<br>£ | Income<br>£ | Expenditure<br>£ | At<br>31 March 2024<br>£ |
|---------------|-------------------------|-------------|------------------|--------------------------|
| General funds | 145,931                 | 166,827     | (168,472)        | 144,286                  |

##### Restricted funds

|                                            | At<br>1 April 2024<br>£ | Income<br>£ | Expenditure<br>£ | At<br>31 March 2025<br>£ |
|--------------------------------------------|-------------------------|-------------|------------------|--------------------------|
| BLT-Hateley Cross Grant Plan 2             | 97,417                  | 273,904     | (192,327)        | 178,994                  |
| Reaching Communities-Digi.comm<br>Power Up | 950                     | —           | (114,877)        | (113,927)                |
|                                            | 98,367                  | 273,904     | (307,204)        | 65,067                   |

|                                            | At<br>1 April 2023<br>£ | Income<br>£ | Expenditure<br>£ | At<br>31 March 2024<br>£ |
|--------------------------------------------|-------------------------|-------------|------------------|--------------------------|
| BLT-Hateley Cross Grant Plan 2             | 51,613                  | 243,666     | (197,862)        | 97,417                   |
| Reaching Communities-Digi.comm             | 4,340                   | —           | (4,340)          | —                        |
| Reaching Communities-Digi.comm<br>Power Up | —                       | 116,630     | (115,680)        | 950                      |
| Know Your Neighbourhood                    | —                       | 44,620      | (44,620)         | —                        |
|                                            | 55,953                  | 404,916     | (362,502)        | 98,367                   |

**Sandwell Community Information and Participation Service Limited**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 31 March 2025**

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

# Sandwell Community Information and Participation Service Limited

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 March 2025

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|                                       | 2025<br>£      | 2024<br>£      |
|---------------------------------------|----------------|----------------|
| <b>Income and endowments</b>          |                |                |
| SMBC Core Grant                       | 150,000        | 160,000        |
| Big Local Trust - Hateley Cross Grant | 153,194        | 243,666        |
| Know Your Neighbourhood               | —              | 44,620         |
| Digi-comm Power Up                    | 120,710        | 116,630        |
|                                       | <u>423,904</u> | <u>564,916</u> |
| <b>Other incoming resources</b>       |                |                |
| Miscellaneous income                  | 12             | 4,424          |
|                                       | <u>12</u>      | <u>4,424</u>   |
| <b>Investment income</b>              |                |                |
| Bank interest receivable              | 2,503          | 2,403          |
|                                       | <u>2,503</u>   | <u>2,403</u>   |
| <b>Total income</b>                   | <u>426,419</u> | <u>571,743</u> |

# Sandwell Community Information and Participation Service Limited

## Company Limited by Guarantee

### Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

|                                 | 2025<br>£       | 2024<br>£      |
|---------------------------------|-----------------|----------------|
| <b>Expenditure</b>              |                 |                |
| <b>Charitable Activities</b>    |                 |                |
| Wages and salaries              | 146,644         | 163,072        |
| Rent                            | 20,826          | 23,275         |
| Repairs and maintenance         | —               | 129            |
| Insurance                       | 938             | 818            |
| Legal and professional fees     | 12,158          | 33,023         |
| Telephone                       | 1,948           | 1,923          |
| Other office costs              | 11,992          | 16,469         |
| Project support costs           | 230,114         | 252,389        |
| Directors and members expenses  | 2,739           | 4,458          |
| AGM and annual report           | 1,268           | 1,091          |
| General expenses                | 3,536           | 5,844          |
|                                 | <u>432,163</u>  | <u>502,491</u> |
| <b>Governance Costs</b>         |                 |                |
| Wages and salaries              | 10,503          | 10,503         |
| Rent                            | 5,207           | 5,819          |
| Repairs and maintenance         | —               | 32             |
| Insurance                       | 235             | 205            |
| Legal and professional fees     | 10,128          | 5,917          |
| Telephone                       | 487             | 481            |
| Other office costs              | 1,332           | 1,830          |
| Depreciation                    | 1,356           | 1,239          |
| Bank charges                    | 139             | 168            |
| Directors and members expenses  | 799             | 1,199          |
| AGM and annual report           | 1,268           | 1,090          |
|                                 | <u>31,454</u>   | <u>28,483</u>  |
| <b>Total expenditure</b>        | <u>463,617</u>  | <u>530,974</u> |
| <b>Net (expenditure)/income</b> | <u>(37,198)</u> | <u>40,769</u>  |

# Sandwell Community Information and Participation Service Limited

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

|                                                   | 2025<br>£      | 2024<br>£      |
|---------------------------------------------------|----------------|----------------|
| <b>Charitable Activities</b>                      |                |                |
| <b>Cost of Charitable Activities By Fund Type</b> |                |                |
| Wages and salaries                                | 146,644        | 163,072        |
| Rent and rates                                    | 20,826         | 23,275         |
| Repairs & maintenance                             | —              | 129            |
| Insurance costs                                   | 938            | 818            |
| Legal and professional fees                       | 12,158         | 33,023         |
| Telephone expenses                                | 1,948          | 1,923          |
| Other office costs                                | 11,992         | 16,469         |
| Project support costs                             | 230,114        | 252,389        |
| Directors and members expenses                    | 2,739          | 4,458          |
| AGM and annual report                             | 1,268          | 1,091          |
| General expenses                                  | 3,536          | 5,844          |
|                                                   | <u>432,163</u> | <u>502,491</u> |
| <b>Charitable Activities</b>                      | <u>432,163</u> | <u>502,491</u> |
| <b>Governance Costs</b>                           |                |                |
| <b>Governance costs</b>                           |                |                |
| Wages and salaries                                | 10,503         | 10,503         |
| Rent and rates                                    | 5,207          | 5,819          |
| Repairs & maintenance                             | —              | 32             |
| Insurance costs                                   | 235            | 205            |
| Accountancy fees                                  | 2,022          | 2,500          |
| Legal and professional fees                       | 8,106          | 3,417          |
| Telephone expenses                                | 487            | 481            |
| Other office expenses                             | 1,332          | 1,830          |
| Depreciation                                      | 1,356          | 1,239          |
| Bank charges                                      | 139            | 168            |
| Directors and members expenses                    | 799            | 1,199          |
| AGM and annual report                             | 1,268          | 1,090          |
|                                                   | <u>31,454</u>  | <u>28,483</u>  |
| <b>Governance Costs</b>                           | <u>31,454</u>  | <u>28,483</u>  |

