

Charity registration number 1104671

Company registration number 04577901 (England and Wales)

SOUTHALL COMMUNITY ALLIANCE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

SOUTHALL COMMUNITY ALLIANCE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ahmed Mohamed Sarabjit Bhachu Harsev Bains Ravinder Jain Promila Bhatia T P Singh Jaskaran S Bholowasia Michael Bolley
Charity number	1104671
Company number	04577901
Principal address	Town Hall High Street Southall Middlesex UB1 3HA
Registered office	Town Hall High Street Southall Middlesex UB1 3HA
Auditor	RehncyShaheen Chartered Accountants 1276/1278 Greenford Road Greenford Middlesex UB6 0HH

SOUTHALL COMMUNITY ALLIANCE

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SOUTHALL COMMUNITY ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity aims to develop the skills and capacity of the socially and economically disadvantaged members of the local community and to promote equality, diversity and good race relations through the targeted activities it arranges. The charity arranges meetings of a community forum, delivers public health activities, arranges training and community support, involves stakeholders in the regeneration of Southall and provides a voice for the area on local networks and partnerships.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The charity operates a community resource centre at Southall Town Hall and provides group building support to voluntary and community groups working in the Southall area. The main features include providing hot desk support for groups, offering meeting space for ethnic minority groups, funding assistance, involvement in local partnerships and increased sustainability through diversified funding.

SCA is also involved in work that provides training to local residents, access to physical activity opportunities and assistance to access statutory and other services. Over this year we attracted funding from London Borough of Ealing City Bridge Trust, Mayor of London and North West London CCG.

Food Hub

The Food Hub established in 2020 continued to operate from St John's Church. A group of excellent volunteers worked to deliver food support to almost 400 families every week. This unique support for families facing food poverty has provided the equivalent of over 40,000 meals at a time when many were facing rising household costs and an emerging cost of living crisis.

Public benefits statement

The company meets the Charity Commissions public benefit criteria under both the advancement of education and the advancement of citizenship or community development objectives. The trustees have complied with section 17 of Charities Act 2011 with regard to public benefit guidance issued by the Charity Commission.

SOUTHALL COMMUNITY ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Governance review

The year started with most of our grants and bank account being frozen due to some unsubstantiated allegations made against the charity. It took some months for these various investigations to be completed and for our finances to start flowing.

During this time trustees met regularly to assess the situation and remain abreast of the on-going local authority audit.

We arranged an Annual General Meeting in October 2021 and provided an annual report and accounts to comply with our legal commitments. The AGM also appointed new members to serve as trustees. SCA continued with a governance review led by the Secretary to cover membership, policies and safeguards and trustee training.

Financial review

The charity saw a decrease in our grant income as compared to the previous year but through prudent management of our finances we managed to remain a going concern for the foreseeable future.

Although SCA receives a number of grants from Ealing Council, not all this funding is for the organisation alone. As a partner in various projects, the charity has to share funding with other partners around Ealing and this means that only a portion of the overall funding is retained by the organisation. This applies particularly to the Community Connectors project that involves 10 partner organisations, with whom the majority of the funding is shared.

At the start of the year the SCA bank account was also temporarily frozen to investigate allegations made by two former trustees. We managed the disruption to our work and eventually the bank found that there had been no wrong doing and actually provided us with compensation for our poor experience.

During the year our staff costs showed an increase of £22,109 on the previous years expenditure. This was mainly due to a sum of £19,045 in relation to staff costs that had been written off from the previous year. This, combined with small salary increments contributed to an increase in our salary costs.

SOUTHALL COMMUNITY ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Risk and internal control

The Secretary, Treasurer and Chair worked closely with SCA staff to revise internal financial controls and the financial management policy, to provide reassurance against material mismanagement or loss. This includes new guidance on financial processes and regular monitoring of the finances of the charity. Regular reports about the financial position of the organisation are provided at trustee and finance meetings.

Reserves policy

The SCA reserves policy considers the need to:

- cover salary, accommodation and support costs, without which SCA could not function, in the event of a temporary loss of funding, or reduction or delay in funding
- cover notice and redundancy costs should it be necessary to reduce staffing levels
- cover any unbudgeted events such as sickness or maternity leave, and protect against any other risks and unforeseen expenditure which may arise

The policy states that:

- SCA should aim to hold unrestricted reserves which represent three months' estimated operating costs (defined as salary, accommodation, support and governance costs) for the organisation as a whole during the following 12 months
- Should reserves fall below the stated level, the Board of trustees and the Manager will endeavour to raise additional unrestricted funds as a matter of urgency, or take steps to reduce operating costs
- The level of unrestricted reserves should not exceed 30% of SCA's total annual income. Should reserves significantly exceed this level the Board will draw up a plan to use any additional reserves to invest in development of the organisation and long-term sustainability
- The level of reserves will be reviewed annually by the Board of trustees

Over the past 4 years we have seen a gradual depletion of our reserves, as our annual income levels have decreased. During this year we introduced many efficiency savings that significantly lowered our expenditure and allowed us to begin rebuilding our unrestricted reserves.

COVID-19

The COVID-19 pandemic continued to have a significant impact on the operations of the charity. For much of this year the SCA office was closed to comply with national safety guidelines. Many of the projects we are funded to deliver involved the delivery of group sessional activities but such activities were suspended and replaced by virtual contact.

As our normal work programme was temporarily suspended we retained a focus upon emergency relief efforts in Southall with other partner organisations, focussing upon food distribution and the establishment of the Southall Food Hub.

Plans for future periods

SCA is an established umbrella organisation supporting almost 70 community group members and partners across Ealing. Our future aims include:

- continuously review our governance and strengthening internal structures to broaden the role and involvement of trustees
- involving local residents and groups in issues and developments likely to affect quality of life in the Southall area
- continue to diversify our funding streams, so that core organisational costs are met from a range of sources
- helping residents and groups as they recover from the economic, social and health impacts of the pandemic
- working for the well being of Southall residents to develop new projects and initiatives that meet the current and emerging needs of the area

SOUTHALL COMMUNITY ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

Southall Community Alliance (known as 'SCA') was established in 2000 and registered as a charitable company limited by guarantee in 2002. The organisation registered as a charity in 2005 and its work and activities are governed by compliance with a memorandum and articles of association. The charity currently has 7 trustees, elected for a three year term from amongst the voting members of SCA. This election takes place at the Annual General Meeting of the charity. The trustees review and oversee the work of the organisation at regular Board meetings and the charity currently has three employees who are responsible to the trustees. Every trustee resigns after three years and it is open for them to stand for re-election after this period. No remuneration or benefits from employment with the charity are received by any of the trustees.

Decisions about the management or strategic direction of the charity are made by SCA trustees at regular Board meetings. Staff are delegated the responsibility for the day-to-day or operational work of the charity.

Newly appointed trustees will receive induction and introductory materials at the first meeting of the Board following the AGM. These include the SCA constitution, standing orders, summary of projects and roles and responsibilities of trustees from the Charity Commission.

The pay and remuneration for staff is set by the trustees, using local authority pay scales as a guide to establishing pay rates.

SOUTHALL COMMUNITY ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, many of who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Lourdu Maria Doss (Resigned 11 November 2021)

Ahmed Mohamed

Sarabjit Bhachu

Harsev Bains

Ravinder Jain

Promila Bhatia

T P Singh

Jaskaran S Bholowasia

In addition, Revd. Michael Bolley was Secretary to the Board

Trustees' involvements

The following trustees were also involved in other unconnected charities:

Harsev Bains - Marx Memorial Library and Workers School

Ravinder Kumar Jain - Ealing Community Trust

Tajinder Pal Singh – Punjabi Theatre Academy

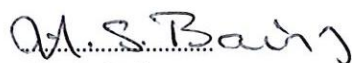
Auditor

Rehncy Shaheen are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' report was approved by the Board of Trustees.



Harsev Bains

Trustee

Dated: 22 DECEMBER 2022



Ravinder Jain

Trustee

Dated: 22 DECEMBER 2022

SOUTHALL COMMUNITY ALLIANCE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, many of who are also the directors of Southall Community Alliance for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

SOUTHALL COMMUNITY ALLIANCE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF SOUTHALL COMMUNITY ALLIANCE

Opinion

We have audited the financial statements of Southall Community Alliance (the 'charity') for the year ended 31 March 2022 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 2022 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; and
- 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 we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

SOUTHALL COMMUNITY ALLIANCE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF SOUTHALL COMMUNITY ALLIANCE

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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

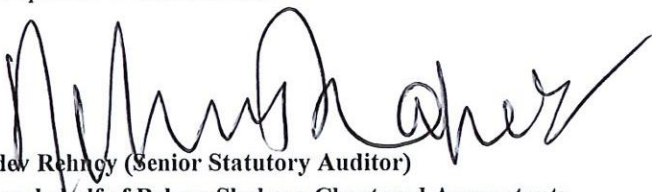
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee 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.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.


Mr Jasdev Rehncy (Senior Statutory Auditor)
for and on behalf of RehncyShaheen Chartered Accountants


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1276/1278 Greenford Road
Greenford
Middlesex
UB6 0HH

RehncyShaheen Chartered Accountants 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.

SOUTHALL COMMUNITY ALLIANCE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income from:							
Charitable activities	3	10,636	183,252	193,888	10,295	297,113	307,408
Expenditure on:							
Charitable activities	4	19,045	223,998	243,043	-	238,934	238,934
Net (expenditure)/income for the year/							
Net movement in funds		(8,409)	(40,746)	(49,155)	10,295	58,179	68,474
Fund balances at 1 April 2021		11,244	89,480	100,724	949	31,301	32,250
Fund balances at 31 March 2022		2,835	48,734	51,569	11,244	89,480	100,724

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SOUTHALL COMMUNITY ALLIANCE

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	8		5,749		5,705
Current assets					
Debtors	9	28,247		83,670	
Cash at bank and in hand		30,195		58,237	
		58,442		141,907	
Creditors: amounts falling due within one year	10	(12,622)		(46,888)	
Net current assets			45,820		95,019
Total assets less current liabilities			51,569		100,724
Income funds [Reserves]					
Restricted funds			48,734		89,480
Unrestricted funds			2,835		11,244
			51,569		100,724


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 22 DECEMBER 2022



Harsev Bains

Trustee

Company Registration No. 04577901

SOUTHALL COMMUNITY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Southall Community Alliance is a private company limited by guarantee incorporated in England and Wales. The registered office is Town Hall, High Street, Southall, Middlesex, UB1 3HA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SOUTHALL COMMUNITY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	25% reducing balance
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

SOUTHALL COMMUNITY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SOUTHALL COMMUNITY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3. Voluntary Income

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
City Bridge Trust- Health Improvement		8,087	8,087	33,839
LBE Projects (see * below)		135,000	135,000	135,000
Household Support Grant		9,915	9,915	
Ground Work London		19,150	19,150	
People's Health Trust		6,000	6,000	
NHS grant	5,000		5,000	
Other (see ** below)	5,636	5,100	10,736	1,444
Big Lottery Fund				114,620
Tej Kohli Foundation				10,000
Good Things Foundation				1,563
W R Rawlings Trust				2,851
Young Ealing Foundation				6,000
DEFRA - Young Ealing Foundation				24,091
John Lyons Project				(22,000)
For the year ended 31 March 2022	<u>10,636</u>	<u>183,252</u>	<u>193,888</u>	<u>307,408</u>
<i>For the year ended 31 March 2021</i>	<u>10,295</u>	<u>297,113</u>		<u>307,408</u>

*LBE Projects

Funding was received for the following projects:

Southall Connect	105,000
Ealing Community Network	30,000
Total	<u>135,000</u>

** Other income

Vaccine project	5,100
Other donations received	4,836
Bank compensation	800
Total	<u>10,736</u>

SOUTHALL COMMUNITY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Restricted and Unrestricted income funds

RESTRICTED INCOME FUNDS

	Balance at 01-Apr-21	Income	Expenditure	Balance at 31-Mar-22
	£	£	£	£
City Bridge Trust- Health Improvement	217	8,087	(8,026)	278
London Borough of Ealing Projects	59,978	135,000	(187,210)	7,768
Big Lottery Fund	22,558		(1,250)	21,308
Good Things Foundation	1,563			1,563
Get Moving (GLA)	5,164			5,164
Household Support Grant		9,915	(9,819)	96
Ground Work London		19,150	(16,319)	2,831
Vaccine Project		5,100	(1,374)	3,726
People's Health Trust		6,000		6,000
	<u>89,480</u>	<u>183,252</u>	<u>(223,998)</u>	<u>48,734</u>

UNRESTRICTED INCOME FUNDS

	Balance at 01-Apr-21	Income	Expenditure	Balance at 31-Mar-22
	£	£	£	£
Unrestricted funds	11,244	10,636	(19,045)	2,835
	<u>11,244</u>	<u>10,636</u>	<u>(19,045)</u>	<u>2,835</u>
Total restricted and unrestricted funds	<u>100,724</u>	<u>193,888</u>	<u>(243,043)</u>	<u>51,569</u>

SOUTHALL COMMUNITY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Staff costs	111,519	-	111,519	89,410
Depreciation	1,916	-	1,916	1,901
Meetings and seminars	2,769	-	2,769	539
Rent	19,897	-	19,897	21,619
Repairs and maintenance	306	-	306	-
Insurance	887	-	887	1,821
Travelling	-	-	-	115
Computer & IT cost	4,777	-	4,777	8,716
Telephone	1,374	-	1,374	1,652
Printing, postage and stationery	1,814	-	1,814	1,011
Bank charges	232	-	232	490
Sundry expenses	2,038	-	2,038	2,289
Audit fees	-	1,800	1,800	1,800
Accountancy	-	2,400	2,400	2,400
Legal and professional	-	4,763	4,763	-
	<u>147,529</u>	<u>8,963</u>	<u>156,492</u>	<u>133,763</u>
Analysed between				
Charitable activities	<u>147,529</u>	<u>8,963</u>	<u>156,492</u>	<u>133,763</u>

Governance costs includes payments to the auditors of £1,800 (2021- £1,800) for audit fees.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

SOUTHALL COMMUNITY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	3	4
	<u>3</u>	<u>4</u>
Employment costs	2022	2021
	£	£
Wages and salaries	105,342	85,870
Social security costs	4,146	3,537
Other pension costs	2,031	3
	<u>111,519</u>	<u>89,410</u>

No employee was in receipt of remuneration in excess of £50,000 during the year.

8 Tangible fixed assets

	Computer equipment £	Fixtures and fittings £	Total £
Cost			
At 1 April 2021	23,183	47,803	70,986
Additions	-	1,960	1,960
	<u>23,183</u>	<u>49,763</u>	<u>72,946</u>
At 31 March 2022	23,183	49,763	72,946
Depreciation and impairment			
At 1 April 2021	19,689	45,592	65,281
Depreciation charged in the year	873	1,043	1,916
	<u>20,562</u>	<u>46,635</u>	<u>67,197</u>
At 31 March 2022	20,562	46,635	67,197
Carrying amount			
At 31 March 2022	<u>2,621</u>	<u>3,128</u>	<u>5,749</u>
At 31 March 2021	<u>3,494</u>	<u>2,211</u>	<u>5,705</u>

SOUTHALL COMMUNITY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	18,500	79,045
Other debtors	8,859	4,625
Prepayments and accrued income	888	-
	<u>28,247</u>	<u>83,670</u>

Other debtors include PAYE refund receivable £5,234.

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	-	8,233
Other creditors	8,422	14,344
Accruals and deferred income	4,200	24,311
	<u>12,622</u>	<u>46,888</u>

Other creditors include :

Owed to Ealing Community Trust £399
Owed to Southall Connect partner organisations £2,645
L B Ealing amount held on account £4,467
Pension contributions payable £911

11 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £2,031 (2021 - £3).

SOUTHALL COMMUNITY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:						
Tangible assets	5,749	-	5,749	5,705	-	5,705
Current assets/(liabilities)	2,186	43,634	45,820	5,539	89,480	95,019
	<u>7,935</u>	<u>43,634</u>	<u>51,569</u>	<u>11,244</u>	<u>89,480</u>	<u>100,724</u>

13 Related party transactions

£1,500 was paid to Mahila Sabha, a 'Southall Connect' partner organisation. Mrs Sarabjit Bhachu, a trustee of Southall Community Alliance, is a coordinator for Mahila Sabha.