

Company registration number 04577901 (England and Wales)

Charity registration number 1104671 (England and Wales)

**SOUTHALL COMMUNITY ALLIANCE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**SOUTHALL COMMUNITY ALLIANCE**

**LEGAL AND ADMINISTRATIVE INFORMATION**

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Trustees	Ahmed Mohamed Sarabjit Bhachu Harsev Singh Bains Ravinder Kumar Jain Tajinder Paul Singh Jaskaran S Bholowasia Jagjit S Sanghera James Jerald Alexander Bjorn Anan Frank Gopali Babra Anjuna Kalsi	(Appointed 8 October 2025) (Appointed 8 October 2025) (Appointed 8 October 2025)
Country of incorporation	United Kingdom (England and Wales)	04577901
Charity registration	England and Wales	1104671
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	

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# **SOUTHALL COMMUNITY ALLIANCE**

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# **SOUTHALL COMMUNITY ALLIANCE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

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.

#### **Volunteers**

The charity continues rely heavily upon the input of volunteers in delivering and overseeing work. The nine charity trustees are all unpaid volunteers who dedicate significant amounts of time to charitable work. In addition to the trustees, there were also 15 general volunteers who assisted with the arrangement of activities and events during the year.

#### **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.

During the year we also continued to develop and deliver innovative projects benefitting local residents. These included:

- Community campaigning initiative
- Southall Connect' project tackling social isolation
- Four year project to address human rights violations
- Teaching local history at schools
- Centres of Warmth' project to improve gas efficiency and safety

#### **Poverty Alleviation**

SCA developed a number of projects that sought to reduce the impact of poverty on local residents and organisations. We employed an Anti-Poverty Support Officer to work with affected organisations and arranged a successful London Challenge Poverty Week event.

Towards the end of the year we had arranged assistance for over 300 households facing financial hardship with the aid of Household Support Funding from Ealing Council. This included provision of emergency food aid and direct monetary payments to families.

One other area of support was in relation to digital inclusion. With the aid of resources provided by Vodafone we were able to supply local schools with IT SIM cards enabling school children on free school meals to benefit from extra digital resources.

## **SOUTHALL COMMUNITY ALLIANCE**

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

***FOR THE YEAR ENDED 31 MARCH 2025***

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#### **Public Benefit 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.

#### **Governance**

The SCA trustees met 6 times during the year and the Finance Advisory Board met 5 times. The meetings considered work and finance matters and made decisions about important strategic issues. There were also three meetings of Personnel Sub-Committee.

The charity also began succession planning for the important positions of Chair and Treasurer. Both the original incumbents had been in post for many years and this year witnessed election of a new Chair and planning for a new Treasurer to take office following the AGM.

As part of the process of sharing trustee responsibilities, the Board also agreed to establish two new positions : Deputy-Treasurer and Deputy Vice-Chair.

The trustees arranged an awayday in January 2025 to identify new priorities, in order to prepare a strategic plan for the charity.

Trustees continued to receive information about essential parts of being a charity trustee, safeguarding, conflicts of interest, public benefit, charitable intent etc.

#### **Financial Review**

The charity saw a steady increase in our grant income due to the receipt of a number of multi-year grants, most notably from the Baring Foundation, John Lyons Charity, City Bridge Foundation and Trust for London. Trustee meetings received management reports, summaries of grant income and Statements of Financial Viability to ensure that trustees had detailed information about charity finances.

Through the prudent management of finances and increased income the SCA trustees were satisfied that SCA would remain a going financial concern for the foreseeable future.

In making this assessment trustees considered historic rent arrears to Ealing Council, as well as likely future rent increases at Southall Town Hall.

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 Southall Connect project that involves 12 partner organisations, with whom the majority of the funding is shared.

## **SOUTHALL COMMUNITY ALLIANCE**

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

***FOR THE YEAR ENDED 31 MARCH 2025***

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#### **Risk and Internal Control**

The 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. Frequent reports about the financial position of the organisation as a going concern 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 Director 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

During this year we continued to secure efficiency savings that lowered our expenditure and allowed us to rebuild our unrestricted reserves.

#### **Plans for Future Periods**

SCA is an established umbrella organisation supporting almost 40 community group members and partners across Baling. Our future aims include:

- secure our future accommodation at the Town Hall
- diversify our funding sources, so that core organisational costs are met from a range of sources
- working for the well being of Southall residents to develop new projects and initiatives that meet the current and emerging needs of the area
- have a strong focus upon tackling poverty and its impacts
- continuously reassess 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

## **SOUTHALL COMMUNITY ALLIANCE**

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

***FOR THE YEAR ENDED 31 MARCH 2025***

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#### **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 8 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 six 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 full Board or Finance Advisory 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 charity employed 6 staff during this financial year; 3 full-time and 3 part-time. 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 2025**

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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:

Ahmed Mohamed

Sarabjit Bhachu

Harsev Singh Bains

Ravinder Kumar Jain

Promila Bhatia

(Resigned 24 July 2024)

Tajinder Paul Singh

Jaskaran S Bholowasia

Jagjit S Sanghera

James Jerald

Alexander Bjorn Aman Frank

(Appointed 8 October 2025)

Gopali Babra

(Appointed 8 October 2025)

Anjuna Kalsi

(Appointed 8 October 2025)

#### **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

James Jerald - British Keralites Association

Tajinder Paul 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.



**Jagjit S Sanghera**

Trustee

Dated: 20 January 2026



**James Jerald**

Trustee

Dated: 20 January 2026



## **SOUTHALL COMMUNITY ALLIANCE**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2025***

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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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping 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.

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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping 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**

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#### **Opinion**

We have audited the financial statements of Southall Community Alliance (the 'charity') for the year ended 31 March 2025 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 2025 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 requires 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**

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##### **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.

We have performed the audit to identify signs of fraud or irregularities that materially affect the financial statements. Discussions with and enquiries of management and those charged with governance were held with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

The following laws and regulations were identified as being of significance to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Company Law, Tax and Pensions legislation, and distributable profits legislation.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the business and therefore may have a material effect on the financial statements include operating licence, environmental regulations, health and safety legislation.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and those charged with governance as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of board minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

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 auditor's 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.

**SOUTHALL COMMUNITY ALLIANCE**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF SOUTHALL COMMUNITY ALLIANCE**

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Mr Jasdev Rehncy (Senior Statutory Auditor)

For and on behalf of RehncyShaheen Chartered Accountants, Statutory Auditor

Chartered Accountants

1276/1278 Greenford Road

Greenford

Middlesex

UB6 0HH

21 January 2026

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 2025*

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Charitable activities	3	35,480	596,146	631,626	5,940	390,573	396,513
<b>Total income</b>		35,480	596,146	631,626	5,940	390,573	396,513
<b>Expenditure on:</b>							
Charitable activities	4	8,955	460,144	469,099	-	363,190	363,190
<b>Total expenditure</b>		8,955	460,144	469,099	-	363,190	363,190
<b>Net income</b>		26,525	136,002	162,527	5,940	27,383	33,323
Transfers between funds		(1,598)	1,598	-	(10,998)	10,998	-
<b>Net movement in funds</b>	6	24,927	137,600	162,527	(5,058)	38,381	33,323
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		8,370	137,334	145,704	13,428	98,953	112,381
<b>Fund balances at 31 March 2025</b>		33,297	274,934	308,231	8,370	137,334	145,704

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

# SOUTHALL COMMUNITY ALLIANCE

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	10		2,563		3,418
<b>Current assets</b>					
Debtors	11	42,881		22,474	
Cash at bank and in hand		302,100		142,634	
		<u>344,981</u>		<u>165,108</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(39,313)</u>		<u>(22,822)</u>	
Net current assets			305,668		142,286
<b>Total assets less current liabilities</b>			<u>308,231</u>		<u>145,704</u>
<b>Income funds [Reserves]</b>					
Restricted funds	14		274,934		137,334
Unrestricted funds			33,297		8,370
			<u>308,231</u>		<u>145,704</u>

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 2025.

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 20 January 2026



Jagjit S Sanghera  
Trustee



James Jerald  
Trustee

Company Registration No. 04577901

# **SOUTHALL COMMUNITY ALLIANCE**

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **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 Basis of preparation**

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 or grantors 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.

#### **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.

#### **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.

# SOUTHALL COMMUNITY ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### 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.

##### *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.



# **SOUTHALL COMMUNITY ALLIANCE**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2025***

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### **1 Accounting policies**

**(Continued)**

#### ***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

FOR THE YEAR ENDED 31 MARCH 2025

3	Voluntary Income	Unrestricted funds	Restricted funds	Total	Total
		£	£	£	£
	City Bridge Foundation Anchor Fund		69,525	69,525	30,848
	City Bridge Foundation		30,955	30,955	34,775
	LBE - Southall Connect Unrestricted	4,960		4,960	
	The British Institute of Human rights	5,200		5,200	
	Health Determinants Research Collaboration Unrestricted	20,000		20,000	
	Health Determinants Research Collaboration Restricted		73,080	73,080	
	LBE - Southall Connect		108,750	108,750	106,875
	LBE - Household Support Grant		62,000	62,000	43,331
	The Baring Foundation		54,000	54,000	
	People's Health Trust		21,874	21,874	1,000
	Other	5,320		5,320	5,940
	Trust for London		40,630	40,630	41,950
	Institute for Development Studies(AHRC)				565
	National Football League				41,250
	4 in 10 Poverty Week				900
	Greater London Authority - Untold Stories				9,020
	Cadent		43,251	43,251	10,575
	Western Road Urban Garden				2,500
	Imperial Health Charity		15,705	15,705	15,705
	Heathrow Community Trust		5,191	5,191	7,799
	Genomics England (GENO)		2,785	2,785	17,480
	John Lyons Charity		68,400	68,400	24,000
	For the year ended 31 March 2025	35,480	596,146	631,626	394,513
	For the year ended 31 March 2024	5,940	390,573		396,513

Details of Restricted Funds

Fund Name & Donor	Purpose
CBF Anchor Fund Donor: City Bridge Foundation	To deliver capacity building work in Southall
City Bridge Foundation Donor: City Bridge Foundation	To help local organisations and communities deal more effectively with poverty
HDRC Donor: London Borough of Ealing	To develop community researching skills in Ealing and deploy trained community researchers.
LBE - Southall Connect Donor: London Borough of Ealing	Creating a partnership in Southall to tackle social isolation
LBE - Household Support Grant Donor: London Borough of Ealing	To assist families facing emergency financial hardship
Peoples Health Trust Donor: Peoples Health Trust	Develop art and creative activities to overcome social isolation
Baring Foundation Donor: Baring Foundation	To raise awareness of human rights issues in Southall
Trust For London Donor: Trust For London	To develop community campaigning skills within involuntary sector
Cadent Donor: Cadent Gas	To raise awareness of gas safety and cost of living support.
Imperial Health Charity Donor: Imperial Health Charity	Delivering a community growing and healthy eating project.
Heathrow Community Trust Donor: Heathrow Community Trust	Developing the Western Road Urban Garden project
Genomics England Donor : Genomics England	Work with Genomics England to deliver workshops about research techniques and ethics.
John Lyon's Charity Donor: John Lyon's Charity	The funding was for two projects: the first was a history project working with local schools and the second is the Caretakers Cottage project to provide mental health support for children.

**SOUTHALL COMMUNITY ALLIANCE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**4 Restricted and Unrestricted income funds**

**RESTRICTED INCOME FUNDS**

	Balance at 01-Apr-24 £	Income £	Expenditure £	Reserve Transfer £	Balance at 31-Mar-25 £
City Bridge Foundation & City of London	7,353	69,525	(40,442)		36,436
City Bridge Foundation -Anchor project	9,775	30,955	(24,220)		16,510
Health Determinants Research Collaboration Restricted		73,080	(47,696)		25,384
LBE - Southall Connect	7,022	108,750	(115,643)		129
LBE - Household Support Grant	847	62,000	(62,775)		72
Baring Foundation		54,000	(19,225)		34,775
People's Health Trust	247	21,874	(19,361)		2,760
National Health Service	3,363	-	-		3,363
Trust for London	23,804	40,630	(24,832)		39,602
Institute for Development Studies(AHRC)	7,991	-	-		7,991
Greater London Authority - Food Roots	7,280	-	-		7,280
National Football League	14,188	-	(5,132)		9,056
4 in 10 Poverty Week	376	-	-		376
LBE - Mental Health	2,489	-	-		2,489
Greater London Authority - Untold Stories	3,791	-	-		3,791
Cadent	8,708	43,251	(22,748)		29,211
Western Road Urban Garden		-	600		600
Imperial Health Charity	9763	15,705	(27,244)	1776	0
Heathrow Community Trust		5,191	(6,012)	822	0
Genomics England (GENO)	12,089	2,785	(13,919)		955
Global Action Plan	1,269		354	(1,000)	623
John Lyons Charity	8,667	68,400	(31,852)		45,215
Good Things Foundation	1,563				1,563
Get Moving (GLA)	5,164				5,164
Cavendish Consulting	1,586				1,586
	<b>137,334</b>	<b>596,146</b>	<b>(460,144)</b>	<b>1,598</b>	<b>274,934</b>

**UNRESTRICTED INCOME FUNDS**

	Balance at 01-Apr-24 £	Income £	Expenditure £	Reserve Transfer £	Balance at 31-Mar-25 £
Unrestricted funds	8,370	35,480	(8,955)	(1,598)	33,297
	<b>8,370</b>	<b>35,480</b>	<b>(8,955)</b>	<b>(1,598)</b>	<b>33,297</b>
<b>Total restricted and unrestricted funds</b>	<b>145,704</b>	<b>631,626</b>	<b>(469,099)</b>	<b>-</b>	<b>308,231</b>

\* Note: A transfer of funds was made from unrestricted reserves to restricted reserves to make up the shortfall.

# SOUTHALL COMMUNITY ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5	Support costs	Support costs	Governance costs	2025	2024
		£	£	£	£
	Staff costs	147,465	-	147,465	107,722
	Depreciation	855	-	855	1,139
	Rent	33,592	-	33,592	27,235
	Repairs and maintenance	-	-	-	230
	Insurance	2,374	-	2,374	1,977
	Computer & IT cost	6,495	-	6,495	1,048
	Telephone	3,889	-	3,889	2,443
	Printing, postage and stationery	4,165	-	4,165	3,933
	Bank charges	267	-	267	155
	Sundry expenses	-	-	-	946
	Audit fees	-	3,000	3,000	3,600
	Accountancy	-	5,640	5,640	3,600
	Legal and professional	-	2,934	2,934	1,064
		<u>199,102</u>	<u>11,574</u>	<u>210,676</u>	<u>155,092</u>
	Analysed between				
	Charitable activities	<u>199,102</u>	<u>11,574</u>	<u>210,676</u>	<u>155,092</u>

Governance costs includes payments to the auditors of £3,000 (2024- £3,600) for audit fees.

6	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	3,000	3,600
	Depreciation of owned tangible fixed assets	855	1,139
		<u>3,855</u>	<u>4,739</u>

## 7 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 2025

### 8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	5	4
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	136,286	100,646
Social security costs	7,999	4,705
Other pension costs	3,180	2,371
	<u>147,465</u>	<u>107,722</u>
	<u>          </u>	<u>          </u>

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

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 10 Tangible fixed assets

	Computer equipment £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2024	23,183	50,090	73,273
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2025	23,183	50,090	73,273
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation and impairment</b>			
At 1 April 2024	21,708	48,147	69,855
Depreciation charged in the year	369	486	855
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2025	22,077	48,633	70,710
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>			
At 31 March 2025	1,106	1,457	2,563
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2024	1,475	1,943	3,418
	<u>          </u>	<u>          </u>	<u>          </u>

# SOUTHALL COMMUNITY ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

<b>11 Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year:		
Trade debtors	41,449	19,482
Other debtors	411	500
Prepayments and accrued income	1,021	2,492
	<u>42,881</u>	<u>22,474</u>

Other debtors amounting to £411 relates to overpayment of net salaries recovered in the next year (2024 : £500 - overpayment of Housing Support Fund)

<b>12 Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	3,665	3,436
Other creditors	9,849	9,104
Accruals and deferred income	25,799	10,282
	<u>39,313</u>	<u>22,822</u>

Other creditors include :

Owed to Ealing Community Trust £ 71  
Owed to Southall Connect partner organisations £2,645  
LBE - Southall Connect amount held on account £4,467  
Pension contributions payable £2,300  
Amount owed to R Jain re reimbursement £366

<b>13 Retirement benefit schemes</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>3,180</u>	<u>2,371</u>

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.

# SOUTHALL COMMUNITY ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
	137,334	596,146	(460,144)	1,598	274,934
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
	98,953	390,573	(363,190)	10,998	137,334
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	8,370	35,480	(8,955)	(1,598)	33,297
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	13,428	5,940	-	(10,998)	8,370
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 March 2025:			
Tangible assets	2,563	-	2,563
Current assets	30,734	274,934	305,668
	<u>          </u>	<u>          </u>	<u>          </u>
	33,297	274,934	308,231
	<u>          </u>	<u>          </u>	<u>          </u>

## SOUTHALL COMMUNITY ALLIANCE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

#### 16 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	3,418	-	3,418
Current assets	4,952	137,334	142,286
	<u>8,370</u>	<u>137,334</u>	<u>145,704</u>

#### 17 Related party transactions

The charity paid Catbird Ltd £594 for stationery costs (2024: £1,977). The charity's trustee Mr R Jain is also the director of Catbird Ltd.

The charity made the following payments to the following project partners for project costs where some of the charity trustees are connected to those partners:

- £3,225 paid to Mahila Sabha (2024: £2,025) . The charity's trustee Ms Sarbjit Bhachu is a member of the managing committee of Mahila Sabha
- £2,100 paid to British Keralites Association (2024 : £2,650). The charity's trustee Mr James Jerald (appointed 6 July 2023) is the trustee of British Keralites Association.

As per Clause 7 of the Memorandum of Association of Southall Community Alliance, the guarantee of the Trustees limited to maximum of £10 each.