

COMMUNITY ALBUMS

England & Wales · Charity number 1140485

Details

Other names	COMMUNITY ALBUMS
Status	Registered
Legal form	Charitable company
Company number	07424717
Registered	2011-02-18
Register	View on the Charity Commission register

Contact

Address	The Well Community Centre 49 Vicarage Lane London E6 6DQ
Phone	07958902328
Email	jan@communityalbums.com
Website	www.communityalbums.com

Activities

Objects: 1. THE ADVANCEMENT OF EDUCATION THROUGH PROMOTING SUSTAINING AND INCREASING THE KNOWLEDGE SKILL AND UNDERSTANDING OF PEOPLE OF ALL AGES IN THE USE OF MUSIC AND MEDIA.2. THE PROMOTION OF GOOD CITIZENSHIP THAT IS ENCOURAGED IN PEOPLE OF ALL AGES, ESPECIALLY YOUNG PEOPLE, AND THOSE WITHOUT A VOICE OR WITH PERCEPTIONS OF LESS INFLUENCE, TO FIND EXPRESSION TO THEIR CONTRIBUTIONS AND CONCERNS THAT MIGHT BE LOCAL REGIONAL NATIONAL OR INTERNATIONAL THROUGH THE USE OF MUSIC AND MEDIA

Activities: Building better communities through music and media

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, The General Public/mankind

Geography

- Burundi
- Kenya
- Uganda
- Zimbabwe
- Newham
- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£86,984	£81,741	-	-
2024-04-30	£95,414	£113,979	-	-
2023-04-30	£72,112	£104,637	-	-
2022-04-30	£107,623	£89,148	-	-
2021-04-30	£75,849	£72,833	-	-

Trustees

Name	Role	Appointed
DAVID MANN	Chair	2016-01-12
Bernard Peter Laing		2022-10-26
Chrispin Phiri		2024-02-12
David Newman		2014-01-21
Rev David Pilkington		2016-01-12

COMMUNITY ALBUMS

England & Wales - Charity number 1140485

Accounts

Company registration number: 07424717

Charity registration number: 1140485

Community Albums

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 April 2025

Jordan & Company
Knighton House
62 Hagley Road
Stourbridge
West Midlands
DY8 1QD

Community Albums

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Community Albums

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 April 2025.

Reference and Administrative Details

Charity Registration Number: 1140485
Company Registration Number: 07424717
Registered Office: The Well Community Centre
49 Vicarage Lane
East Ham
London
E6 6DQ
Independent Examiner: Jordan & Company
Knighton House
62 Hagley Road
Stourbridge
West Midlands
DY8 1QD

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees: Ms I Pantelidou (resigned 15 May 2025)
Mr D H Mann
Mr B P Laing
Mr D S Pilkington
Mr D S Newman
Mr C Phiri

Community Albums

Trustees' Report

Objectives and activities

Community Albums aims for people's voices to be heard. Using music and media, we bring communities together to explore their creative potential and to inspire, influence and bring about positive change.

Achievements and performance

Community Albums, founded in 2011, has now completed 14 financial years. This report reflects the last 12 months and shows the ongoing development of our programmes.

Working with our international partners including Viva and The Children at Risk Action Network (CRANE), we continue to offer online support to studios in Kamuli and Kampala, Uganda.

In the UK, we continue to work with Oxfordshire Hospital School to support young children who are fighting serious illness. Our studio based at the Hill Sports and Community Centre, Banbury, continues to facilitate music sessions for children and young people struggling with their mental health, referred via CAMHS.

Our two long term projects, 'Upbeat' and 'Music United' have continued to run in Banbury and Bicester in Oxfordshire and Newham, London. The sessions offer AQA accreditation to participating students. In Oxfordshire we have delivered programmes including Vocal Band, United Voices of Hope and Sing Out choirs, Rusties (for over 50s), Nai's House, Bretch Hill Youth, Sunrise Multicultural Project, Grimsbury Youth Club, Chipping Norton School Music Club, #BeNice festival, Banbury Play Day, Summerfest, and Christmas concerts in Chalgrove and at The Hill. In London we have delivered a year long mentoring project - Beats Working, and Living Well Heritage Project, started drum lessons, and took part in the Specialist Children and Young People's fun day in Stratford.

We are grateful to individuals and organisations who continue to support us financially and through their commitment to sharing our vision. We are committed to expanding our work across the UK and internationally.

Financial review

Income has decreased this year, but a greater decline in overheads has enabled a greater impact.

The charity has no need for a specific investment policy at this time. However, the trustees will keep this under review should surplus become available.

Reserves policy

The trustees have agreed a three month working capital reserve. There are sufficient funds to cover this.

Plans for future periods

Community Albums continues to develop partnerships, working alongside agencies with peace, justice, well-being and sustainable livelihoods as key objectives. In the UK our focus will be East London and Oxfordshire. We will deliver more projects from our studio facilities at The Well Community Centre in East London and at The Hill in Banbury and Nai's House in Bicester. We are also developing a new music studio at The Branch Community Hub in Chipping Norton.

Community Albums

Trustees' Report

We continue to pursue and develop relationships with local community partners and cultivate relationships with universities to empower the next generation of music and film makers. Internationally, we intend to continue to support our partners in Uganda. Co-founders Rob May and Simon Hill continue to run the charity and our part-time Operations Manager Jan Sheldon works three days a week. They work with project staff and volunteers to deliver maximum impact with prudent management and administration, in order to give more and more people hope and a voice in their futures.

Statement of trustees' responsibilities

The trustees (who are also the directors of Community Albums for the purposes 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Community Albums

Trustees' Report

The annual report was approved by the trustees of the charity on 6 June 2025 and signed on its behalf by:



.....
Mr D H Mann
Trustee

Community Albums

Independent Examiner's Report to the trustees of Community Albums ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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

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 Community Albums as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)].

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.


M A Jordan

Knighton House
62 Hagley Road
Stourbridge
West Midlands
DY8 1QD

6 June 2025

Community Albums

Statement of Financial Activities for the Year Ended 30 April 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	24,376	62,608	86,984
Total income		<u>24,376</u>	<u>62,608</u>	<u>86,984</u>
Expenditure on:				
Charitable activities	4	(22,816)	(58,925)	(81,741)
Total expenditure		<u>(22,816)</u>	<u>(58,925)</u>	<u>(81,741)</u>
Net income		<u>1,560</u>	<u>3,683</u>	<u>5,243</u>
Net movement in funds		1,560	3,683	5,243
Reconciliation of funds				
Total funds brought forward		<u>7,070</u>	<u>17,904</u>	<u>24,974</u>
Total funds carried forward	9	<u>8,630</u>	<u>21,587</u>	<u>30,217</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	22,028	73,386	95,414
Total income		<u>22,028</u>	<u>73,386</u>	<u>95,414</u>
Expenditure on:				
Charitable activities	4	(26,587)	(87,392)	(113,979)
Total expenditure		<u>(26,587)</u>	<u>(87,392)</u>	<u>(113,979)</u>
Net expenditure		<u>(4,559)</u>	<u>(14,006)</u>	<u>(18,565)</u>
Net movement in funds		(4,559)	(14,006)	(18,565)
Reconciliation of funds				
Total funds brought forward		<u>11,628</u>	<u>31,910</u>	<u>43,538</u>
Total funds carried forward	9	<u>7,069</u>	<u>17,904</u>	<u>24,973</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 9.

Community Albums

(Registration number: 07424717)
Balance Sheet as at 30 April 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand	7	32,452	29,065
Creditors: Amounts falling due within one year	8	<u>(2,235)</u>	<u>(4,092)</u>
Net assets		<u>30,217</u>	<u>24,973</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	9	21,587	17,904
Unrestricted income funds			
Unrestricted funds		<u>8,630</u>	<u>7,069</u>
Total funds	9	<u>30,217</u>	<u>24,973</u>

For the financial year ending 30 April 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 6 June 2025 and signed on their behalf by:



.....
Mr D H Mann
Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

Community Albums

Notes to the Financial Statements for the Year Ended 30 April 2025

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Well Community Centre

49 Vicarage Lane

East Ham

London

E6 6DQ

These financial statements were authorised for issue by the trustees on 6 June 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Community Albums meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Community Albums

Notes to the Financial Statements for the Year Ended 30 April 2025

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Community Albums

Notes to the Financial Statements for the Year Ended 30 April 2025

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>32,452</u>	<u>29,065</u>

8 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	211	642
Other creditors	<u>2,024</u>	<u>3,450</u>
	<u>2,235</u>	<u>4,092</u>

Community Albums

Notes to the Financial Statements for the Year Ended 30 April 2025

9 Funds

	Balance at 1 May 2024 £	Incoming resources £	Resources expended £	Balance at 30 April 2025 £
Unrestricted funds				
<i>General</i>				
General Funds	7,070	24,376	(22,816)	8,630
Restricted funds				
Oxfordshire Hospital School	449	1,064	(1,860)	(347)
The Hill	-	1,948	(115)	1,833
Vocal Band - Sanctuary	2,407	4,238	(5,684)	961
Kampala 10yt Film & Evaluation	1,184	-	(1,184)	-
Upbeat CIN	-	12,720	(9,080)	3,640
Nai's House	190	-	(190)	-
Rusty Musicians	53	1,557	(1,610)	-
Upbeat London	4,943	1,259	(6,202)	-
Chipping Norton Music Club	-	1,518	(1,518)	-
Music United Bicester	1,287	7,577	(8,864)	-
Talks	45	-	(45)	-
Uganda	1,222	-	(1,222)	-
BDCA - Heritage	422	-	(422)	-
BDCA Youth Club	677	-	(677)	-
Beats Working	2,938	1,200	(3,931)	207
Greenwich Uni	4	101	(105)	-
Rusties in the Community	1,228	53	(519)	762
Sing Out	(70)	5,147	(1,771)	3,306
Upbeat London Compass	425	-	(425)	-
Upbeat London AQAs	500	52	(552)	-
Axis	-	2,183	(2,183)	-
Banbury Studio	-	678	-	678
BDCA - Bonny Downs	-	400	(400)	-
BDCA - Wellbeing Wednesday	-	1,605	(1,605)	-
Newham heritage project	-	5,760	(19)	5,741
SCYPS fun day	-	205	(205)	-
Springfest	-	105	-	105
UKPF music united	-	3,744	(3,240)	504
Well together	-	9,494	(5,297)	4,197
Total restricted funds	<u>17,904</u>	<u>62,608</u>	<u>(58,925)</u>	<u>21,587</u>
Total funds	<u>24,974</u>	<u>86,984</u>	<u>(81,741)</u>	<u>30,217</u>

Community Albums

Notes to the Financial Statements for the Year Ended 30 April 2025

	Balance at 1 May 2023 £	Incoming resources £	Resources expended £	Balance at 30 April 2024 £
Unrestricted funds				
General				
General Funds	11,628	22,028	(26,587)	7,069
Restricted				
Oxfordshire Hospital School	(404)	2,730	(1,877)	449
The Hill	590	-	(590)	-
Kamul	443	-	(443)	-
Upbeat	46	9	(55)	-
Vocal Band - Sanctuary	3,110	5,797	(6,500)	2,407
Kampala 10yt Film & Evaluation	1,184	-	-	1,184
Music United	982	-	(982)	-
Upbeat CIN	2,537	665	(3,202)	-
Nai's House	477	2,168	(2,455)	190
Rusty Musicians	(138)	5,284	(5,093)	53
United Voices of Hope	2,040	51	(2,091)	-
Upbeat London	6,223	2,630	(3,910)	4,943
Upbeat Sanctuary	-	2,725	(2,725)	-
BDCA	3,300	300	(3,600)	-
Chipping Norton Music Club	-	1,980	(1,980)	-
Music United Bicester	4,251	3,338	(6,302)	1,287
Talks	150	-	(105)	45
Uganda	5,000	1,035	(4,813)	1,222
Voices United Bicester	2,119	-	(2,119)	-
BDCA - Heritage	-	8,200	(7,778)	422
BDCA Summer Scheme	-	2,500	(2,500)	-
BDCA Youth Club	-	5,000	(4,323)	677
Beats Working	-	3,000	(62)	2,938
Bretch Hill Youth	-	8,519	(8,519)	-
Greenwich Uni	-	2,235	(2,231)	4
Nai's House Sanctuary	-	1,380	(1,380)	-
Oxford Against Cutting Creative Writing	-	358	(358)	-
Queensway School	-	1,778	(1,778)	-
Rusties in the Community	-	1,230	(2)	1,228
Sing Out	-	-	(70)	(70)
Upbeat Banbury - Lennox Hannay & CDC	-	1,552	(1,552)	-
Upbeat Bicester - Unlock Futures Fund	-	3,052	(3,052)	-
Upbeat London Compass	-	5,000	(4,575)	425

Community Albums

Notes to the Financial Statements for the Year Ended 30 April 2025

	Balance at 1 May 2023 £	Incoming resources £	Resources expended £	Balance at 30 April 2024 £
Upbeat London AQAs	-	870	(370)	500
Total restricted funds	<u>31,910</u>	<u>73,386</u>	<u>(87,392)</u>	<u>17,904</u>
Total funds	<u>43,538</u>	<u>95,414</u>	<u>(113,979)</u>	<u>24,973</u>

Community Albums

Notes to the Financial Statements for the Year Ended 30 April 2025

10 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 April 2025 £
Current assets	10,865	21,587	32,452
Current liabilities	<u>(2,235)</u>	<u>-</u>	<u>(2,235)</u>
Total net assets	<u>8,630</u>	<u>21,587</u>	<u>30,217</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 30 April 2024 £
Current assets	11,162	17,903	29,065
Current liabilities	<u>(4,092)</u>	<u>-</u>	<u>(4,092)</u>
Total net assets	<u>7,070</u>	<u>17,903</u>	<u>24,973</u>

Community Albums

Detailed Statement of Financial Activities for the Year Ended 30 April 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	<u>86,984</u>	<u>95,414</u>
Total income	<u>86,984</u>	<u>95,414</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(81,741)</u>	<u>(113,979)</u>
Total expenditure	<u>(81,741)</u>	<u>(113,979)</u>
Net income/(expenditure)	<u>5,243</u>	<u>(18,565)</u>
Net movement in funds	5,243	(18,565)
Reconciliation of funds		
Total funds brought forward	<u>24,974</u>	<u>43,538</u>
Total funds carried forward	<u>30,217</u>	<u>24,973</u>

Community Albums

Detailed Statement of Financial Activities for the Year Ended 30 April 2025

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Appeals and donations - restricted	62,608	73,386
Appeals and donations	<u>24,376</u>	<u>22,028</u>
	<u><u>86,984</u></u>	<u><u>95,414</u></u>
<i>Charitable activities</i>		
Wages and salaries - restricted	(47,071)	(65,178)
Wages and salaries	(18,139)	(21,544)
Room Hire - restricted	(2,400)	(8,040)
Insurance	(621)	(339)
Software and media - restricted	(6,626)	(8,733)
Software and media	(1,581)	(1,996)
Printing, postage and stationery - restricted	(15)	(21)
Printing, postage and stationery	(238)	(142)
Sundry expenses - restricted	(62)	(472)
Sundry expenses	(136)	(776)
Travel and subsistence - restricted	(2,751)	(4,948)
Travel and subsistence	(151)	(116)
Legal and professional fees	<u>(1,950)</u>	<u>(1,674)</u>
	<u><u>(81,741)</u></u>	<u><u>(113,979)</u></u>

COMMUNITY ALBUMS

England & Wales - Charity number 1140485

Accounts

Company registration number: 07424717
Charity registration number: 1140485

Community Albums

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 April 2024

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Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 April 2024.

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Company Registration Number: 07424717
Registered Office: The Well Community Centre
49 Vicarage Lane
East Ham
London
E6 6DQ
Independent Examiner: Jordan & Company
Knighton House
62 Hagley Road
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Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:
Ms I Pantelidou
Mr D H Mann
Mr B P Laing
Mr D S Pilkington
Mr D S Newman
Mr C Phiri (appointed 12 February 2024)

Community Albums

Trustees' Report

Objectives and activities

Community Albums has a vision to see communities all over the world using music and media, giving them a voice and building relationships with each other through collaboration. Using music and media technology we aim to encourage networks of communities across developed and developing countries to share opinions and collaborate together on shared objectives, enabling them to explore their creative potential and to inspire, influence and bring about positive change. Community Albums aims for people's voices to be heard. Through our programmes, participants explore the messages they would like their audience to hear. From which we aim to create positive change not only in their lives but across communities.

Achievements and performance

Community Albums, founded in 2011 has now completed 13 financial years. This report reflects the last 12 months and shows the ongoing development of our programmes.

Support of our international partners, Viva and The Children at Risk Action Network (CRANE) in Kampala, Uganda has continued this year. We delivered a weeks training to the CRANE music and media team as they wanted to tell their stories in a more relevant and punchy way. We gave workshops on journalism and also taught the media team new filming and music production techniques. We also visited the music producer at the studio at St Joseph's Vocational Training Centre in Kamuli, Uganda and were able to offer face-to-face mentoring as well as support for the work going on there. We continue to offer online support to both studios in Kamuli and Kampala, Uganda.

Our UK work reflects a diverse range of support given to many people who need to feel the inspirational hope and encouragement that music and media can bring. As reported last year, we've continued to work with the Oxfordshire Hospital School to support young children who are fighting serious illness. Our studio based at the Hill Sports and Community facility, Banbury, continues to facilitate music sessions with children and young people referred via CAMHS and other community organisations. An increase in mental health issues means that projects such as these are particularly important. Our two long term projects, 'Upbeat' and 'Music United' have continued to run in Banbury and Bicester in Oxfordshire and Newham, London. The sessions offer AQA accreditation to participating students. In addition, we have delivered several other projects in Oxfordshire. These are: Vocal Band, United Voices of Hope and Sing Out choirs, Rusties (for over 50s), Nai's House, Bretch Hill Youth, Queensway school song, #BeNice festival, Banbury Play Day and Summerfest, Banbury. In London, our sessions have increased and we have delivered: Music and film workshops at Bonny Downs Community Association's (BDCA) Go Wild Summer Scheme, help with BDCA Community Choir, BDCA Heritage film, DJ workshops at BDCA youth club, No Recourse to Public Funds video project in partnership with Greenwich University, and mentoring project, Beats Working.

At the end of this financial year we look ahead to furthering our plans and continuing discussions to expand our work across the UK and internationally. We are grateful to individuals and organisations who continue to support us financially and through their commitment to sharing our vision.

We are hopeful for what 2024/25 holds despite the challenges that the current UK economic situation has brought and poses moving forward.

Financial review

Income has risen this year and it is hoped that this will continue to increase, enabling a greater impact in the future. The charity has no need for a specific investment policy at this time. However, the trustees will keep this under review should surplus become available.

Community Albums

Trustees' Report

Reserves policy

The trustees have agreed that a 3 month working capital reserve is suitable. There are sufficient funds to cover this.

Plans for future periods

We will continue developing partnerships locally and strategically across the UK to continue to give people a voice and build better communities through music and media. Community Albums will continue to develop partnerships, working alongside agencies with peace, justice and sustainable livelihoods being some of our objective outcomes to enhance the safety and wellbeing of individuals and communities. We will continue to adapt and respond to the challenges the on-going UK economic situation presents. In the UK our focus will include East London in addition to Oxfordshire. We will deliver more projects from our studio facility at the Well Community Centre in East London as well as our studio at The Hill in Banbury and Nai's House in Bicester.

A studio at The Branch Community Hub's brand new centre in Chipping Norton, Oxfordshire will become our 3rd studio facility where we will deliver more projects to this part of Oxfordshire too.

We will continue to pursue and develop new relationships with local community partners. We will continue to cultivate relationships with university partners to enable us to engage with the next generation of music and film makers and teach them how to deliver excellent community projects. Internationally, we intend to continue to support our work in Uganda.

In regards to the charity's management, our part-time Operations Manager continues to work three days a week. Co-founders Rob May and Simon Hill continue to run the charity. Together, this team work with project staff and volunteers to ensure both the daily management of finances as well as project and reports are delivered alongside scoping and planning for the future.

Statement of trustees' responsibilities

The trustees (who are also the directors of Community Albums for the purposes 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

Community Albums

Trustees' Report

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 13 June 2024 and signed on its behalf by:



.....
Mr D H Mann
Trustee

Community Albums

Independent Examiner's Report to the trustees of Community Albums ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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

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 Community Albums as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)].

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.



M A Jordan

Knighton House
62 Hagley Road
Stourbridge
West Midlands
DY8 1QD

13 June 2024

Community Albums

Statement of Financial Activities for the Year Ended 30 April 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	22,028	73,386	95,414
Total income		<u>22,028</u>	<u>73,386</u>	<u>95,414</u>
Expenditure on:				
Charitable activities	4	(26,587)	(87,392)	(113,979)
Total expenditure		<u>(26,587)</u>	<u>(87,392)</u>	<u>(113,979)</u>
Net expenditure		<u>(4,559)</u>	<u>(14,006)</u>	<u>(18,565)</u>
Net movement in funds		(4,559)	(14,006)	(18,565)
Reconciliation of funds				
Total funds brought forward		<u>11,628</u>	<u>31,910</u>	<u>43,538</u>
Total funds carried forward	9	<u>7,069</u>	<u>17,904</u>	<u>24,973</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	21,525	50,587	72,112
Total income		<u>21,525</u>	<u>50,587</u>	<u>72,112</u>
Expenditure on:				
Charitable activities	4	(21,989)	(82,648)	(104,637)
Total expenditure		<u>(21,989)</u>	<u>(82,648)</u>	<u>(104,637)</u>
Net expenditure		<u>(464)</u>	<u>(32,061)</u>	<u>(32,525)</u>
Net movement in funds		(464)	(32,061)	(32,525)
Reconciliation of funds				
Total funds brought forward		<u>12,092</u>	<u>63,971</u>	<u>76,063</u>
Total funds carried forward	9	<u>11,628</u>	<u>31,910</u>	<u>43,538</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 9.

The notes on pages 8 to 15 form an integral part of these financial statements.

Community Albums

(Registration number: 07424717)
Balance Sheet as at 30 April 2024

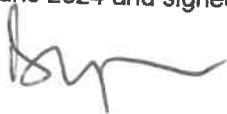
	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand	7	29,065	45,010
Creditors: Amounts falling due within one year	8	<u>(4,092)</u>	<u>(1,472)</u>
Net assets		<u>24,973</u>	<u>43,538</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	9	17,904	31,910
Unrestricted income funds			
Unrestricted funds		<u>7,069</u>	<u>11,628</u>
Total funds	9	<u>24,973</u>	<u>43,538</u>

For the financial year ending 30 April 2024 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 13 June 2024 and signed on their behalf by:



.....
Mr D H Mann
Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

Community Albums

Notes to the Financial Statements for the Year Ended 30 April 2024

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Well Community Centre

49 Vicarage Lane

East Ham

London

E6 6DQ

These financial statements were authorised for issue by the trustees on 13 June 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Community Albums meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Community Albums

Notes to the Financial Statements for the Year Ended 30 April 2024

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Community Albums

Notes to the Financial Statements for the Year Ended 30 April 2024

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations and legacies;			
Donations	22,028	73,386	95,414
	22,028	73,386	95,414
	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations from individuals	21,525	50,587	72,112
	21,525	50,587	72,112

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Building better communities through music and media	26,587	87,391	113,978
Total for 2023	21,989	82,648	104,637

	Activity undertaken directly £	Total expenditure £
Building better communities through music and media	113,978	113,978
Total for 2023	104,637	104,637

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Community Albums

Notes to the Financial Statements for the Year Ended 30 April 2024

7 Cash and cash equivalents

	2024	2023
	£	£
Cash at bank	<u>29,065</u>	<u>45,010</u>

8 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	642	152
Other creditors	3,450	-
Accruals	<u>-</u>	<u>1,320</u>
	<u>4,092</u>	<u>1,472</u>

Community Albums

Notes to the Financial Statements for the Year Ended 30 April 2024

9 Funds

	Balance at 1 May 2023 £	Incoming resources £	Resources expended £	Balance at 30 April 2024 £
Unrestricted funds				
General				
General Funds	11,628	22,028	(26,587)	7,069
Restricted funds				
Oxfordshire Hospital School	(404)	2,730	(1,877)	449
The Hill	590	-	(590)	-
Kamul	443	-	(443)	-
Upbeat	46	9	(55)	-
Vocal Band - Sanctuary	3,110	5,797	(6,500)	2,407
Kampala 10yt Film & Evaluation	1,184	-	-	1,184
Music United	982	-	(982)	-
Upbeat CIN	2,537	665	(3,202)	-
Nai's House	477	2,168	(2,455)	190
Rusty Musicians	(138)	5,284	(5,093)	53
United Voices of Hope	2,040	51	(2,091)	-
Upbeat London	6,223	2,630	(3,910)	4,943
Upbeat Sanctuary	-	2,725	(2,725)	-
BDCA	3,300	300	(3,600)	-
Chipping Norton School Music Club	-	1,980	(1,980)	-
Music United Bicester	4,251	3,338	(6,302)	1,287
Talks	150	-	(105)	45
Uganda	5,000	1,035	(4,813)	1,222
Voices United Bicester	2,119	-	(2,119)	-
BDCA - Heritage	-	8,200	(7,778)	422
BDCA Summer Scheme	-	2,500	(2,500)	-
BDCA Youth Club	-	5,000	(4,323)	677
Beats Working	-	3,000	(62)	2,938
Bretch Hill Youth	-	8,519	(8,519)	-
Greenwich Uni	-	2,235	(2,231)	4
Nai's House Sanctuary	-	1,380	(1,380)	-
Oxford Against Cutting Creative Writing	-	358	(358)	-
Queensway School	-	1,778	(1,778)	-
Rusties in the Community	-	1,230	(2)	1,228
Sing Out	-	-	(70)	(70)
Upbeat Banbury - Lennox Hannay & CDC	-	1,552	(1,552)	-

Community Albums

Notes to the Financial Statements for the Year Ended 30 April 2024

	Balance at 1 May 2023 £	Incoming resources £	Resources expended £	Balance at 30 April 2024 £
Upbeat Bicester - Unlock Futures Fund	-	3,052	(3,052)	-
Upbeat London Compass	-	5,000	(4,575)	425
Upbeat London Compass AQAs	-	870	(370)	500
Total restricted funds	<u>31,910</u>	<u>73,386</u>	<u>(87,392)</u>	<u>17,904</u>
Total funds	<u>43,538</u>	<u>95,414</u>	<u>(113,979)</u>	<u>24,973</u>

Community Albums

Notes to the Financial Statements for the Year Ended 30 April 2024

	Balance at 1 May 2022 £	Incoming resources £	Resources expended £	Balance at 30 April 2023 £
Unrestricted funds				
General				
General Funds	12,092	21,525	(21,989)	11,628
Restricted				
Oxfordshire Hospital School	499	2,124	(3,027)	(404)
The Hill	590	-	-	590
Kamul	635	-	(192)	443
Upbeat	4,321	1,230	(5,505)	46
Vocal Band - Sanctuary	2,758	5,709	(5,357)	3,110
Kampala 10yt Film & Evaluation	1,632	250	(698)	1,184
Music United	-	2,958	(1,976)	982
Upbeat CIN	5,724	9,009	(12,196)	2,537
Music on the Hill	2,832	149	(2,981)	-
Nai's House	2,617	3,271	(5,411)	477
Phoenix	2,795	(332)	(2,463)	-
Remix	902	(217)	(685)	-
Rusty Musicians	73	6,160	(6,371)	(138)
United Voices of Hope	1,841	2,460	(2,261)	2,040
Upbeat Equipment	23,461	11	(23,472)	-
Upbeat London	13,291	(2,001)	(5,067)	6,223
BDCA	-	4,900	(1,600)	3,300
Branch Out	-	1,478	(1,478)	-
Chipping Norton School Music Club	-	1,892	(1,892)	-
Music United Bicester	-	4,251	-	4,251
Quiz Night	-	16	(16)	-
Talks	-	150	-	150
Uganda	-	5,000	-	5,000
Voices United Bicester	-	2,119	-	2,119
Total restricted funds	<u>63,971</u>	<u>50,587</u>	<u>(82,648)</u>	<u>31,910</u>
Total funds	<u>76,063</u>	<u>72,112</u>	<u>(104,637)</u>	<u>43,538</u>

Community Albums

Notes to the Financial Statements for the Year Ended 30 April 2024

10 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 April 2024 £
Current assets	11,160	17,905	29,065
Current liabilities	(4,091)	-	(4,091)
Total net assets	7,069	17,905	24,974
	Unrestricted funds General £	Restricted funds £	Total funds at 30 April 2023 £
Current assets	13,100	31,910	45,010
Current liabilities	(1,472)	-	(1,472)
Total net assets	11,628	31,910	43,538

Community Albums

Detailed Statement of Financial Activities for the Year Ended 30 April 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	95,414	72,112
Total income	<u>95,414</u>	<u>72,112</u>
Expenditure on:		
Charitable activities (analysed below)	(113,979)	(104,637)
Total expenditure	<u>(113,979)</u>	<u>(104,637)</u>
Net expenditure	<u>(18,565)</u>	<u>(32,525)</u>
Net movement in funds	(18,565)	(32,525)
Reconciliation of funds		
Total funds brought forward	43,538	76,063
Total funds carried forward	<u>24,973</u>	<u>43,538</u>

Community Albums

Detailed Statement of Financial Activities for the Year Ended 30 April 2024

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Appeals and donations - restricted	73,386	50,587
Appeals and donations	22,028	21,525
	95,414	72,112
<i>Charitable activities</i>		
Wages and salaries - restricted	(65,178)	(49,007)
Wages and salaries	(21,544)	(16,660)
Room Hire - restricted	(8,040)	(3,090)
Insurance	(339)	(774)
Software and media - restricted	(8,733)	(26,754)
Software and media	(1,996)	(1,175)
Printing, postage and stationery - restricted	(21)	-
Printing, postage and stationery	(142)	(678)
Sundry expenses - restricted	(472)	(302)
Sundry expenses	(776)	(726)
Travel and subsistence - restricted	(4,948)	(3,495)
Travel and subsistence	(116)	(206)
Legal and professional fees	(1,674)	(1,770)
	(113,979)	(104,637)

COMMUNITY ALBUMS

England & Wales - Charity number 1140485

Accounts

Company registration number: 07424717
Charity registration number: 1140485

Community Albums

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 April 2023

Jordan & Company
Knighton House
62 Hagley Road
Stourbridge
West Midlands
DY8 1QD

Community Albums

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Notes to the Financial Statements	8 to 14

Community Albums

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 April 2023.

Reference and Administrative Details

Charity Registration Number: 1140485
Company Registration Number: 07424717
Registered Office: The Well Community Centre
49 Vicarage Lane
East Ham
London
E6 6DQ
Independent Examiner: Jordan & Company
Knighton House
62 Hagley Road
Stourbridge
West Midlands
DY8 1QD

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:
Ms I Pantelidou
Mr D H Mann
Mr B P Laing (appointed 26 October 2022)
Mr D S Pilkington
Mr D S Newman

Community Albums

Trustees' Report

Objectives and activities

Community Albums has a vision to see communities all over the world using music and media, giving them a voice and building relationships with each other through collaboration. Using music and media technology we aim to encourage networks of communities across developed and developing countries to share opinions and collaborate together on shared objectives, enabling them to explore their creative potential and to inspire, influence and bring about positive change.

Community Albums aims for people's voices to be heard. Through our programmes, participants explore the messages they would like their audience to hear. From which we aim to create positive change not only in their lives but across communities.

Achievements and performance

Community Albums, founded in 2011 has now completed twelve financial years. This report reflects the last 12 months and shows the ongoing development of our programmes.

We have continued our work throughout this year, delivering projects both online and face to face.

Support of our international partners in Uganda has continued this year. Whilst we haven't visited the work, we have been able to provide online support to the studios in Kamuli and Kampala since they have re-opened. Our studio in Burundi has been closed down.

Our UK work reflects a diverse range of support given to many people who need to feel the inspirational hope and encouragement that music and media can bring. As reported last year, we've continued to work with the Oxfordshire Hospital School to support young children who are fighting serious illness. Our studio based at the Hill Sports & Community Facility, Banbury, continues to facilitate music sessions with children and young people referred via CAMHS and other community organisations. An increase in mental health issues means that projects such as these are particularly important. Our two long term projects, 'Upbeat' and 'Vocal Band' which are both based at The Hill have continued to run both online and face to face. We have also increased the reach of Upbeat in London by partnering with Bonny Downs Community Association, Eko Pathways school, East London NHS Foundation Trust and CAMHS East London. The sessions offer AQA accreditation to participating students. These sessions, along with weekly youth club provision and Community Choir support has been delivered from our new studio at The Well Community Centre in East Ham. In addition, we have delivered several other projects in Oxfordshire. These are: Music on the Hill, Banbury Vocal Band, Banbury Rusties (over 50's), Phoenix/Remix at St Mary's Chipping Norton, Carterton College, Glory Farm School Bicester, Nai's House Bicester, Summerfest and Banbury Play Day festivals.

At the end of this financial year we look ahead to furthering our plans and continuing discussions to expand our work in the UK and internationally. We are very grateful to individuals and organisations who continue to support us financially and through their commitment to sharing our vision.

We are hopeful for what 2023/2024 holds despite the challenges that the current UK economic situation has brought and poses moving forward.

Financial review

Income has fallen during the year, but it is hoped that this will increase, enabling a greater impact in the future.

The charity has no need for a specific investment policy at this time, however the trustees will keep this under review, should surplus funds become available.

Community Albums

Trustees' Report

Reserves policy The trustees have agreed that a 3 month working capital reserve is suitable. There are sufficient funds to cover this.

Plans for future periods.

We will continue developing partnerships locally and strategically across the UK, to continue to give people a voice and build better communities through music and media. Community Albums will continue to develop partnerships, working alongside agencies with peace, justice and sustainable livelihoods being some of our objective outcomes to enhance the safety and well-being of individuals and communities. We will continue to adapt and respond to the challenges the on-going UK economic situation presents. In the UK our focus will include East London in addition to Oxfordshire. We will deliver more projects from our new studio facility in East London, as well as The Hill in Banbury. To this end we will continue to pursue and develop new relationships with local community partners. We will continue to cultivate relationships with university partners to enable us to engage with the next generation of music and film makers and teach them how to deliver excellent community projects. Internationally we intend to continue to support our work in Uganda, potentially with a visit this year, the first since the COVID restrictions were imposed. In regards to the charity's management, our part-time Operations Manager, Jan Sheldon, continues to work three days a week. Co-founders Rob May and Simon Hill continue to run the charity. Together, this team work with project staff and volunteers to ensure both the daily management of finances, as well as project and reports delivery alongside scoping and planning for the future.

Statement of trustees' responsibilities

The trustees (who are also the directors of Community Albums for the purposes 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

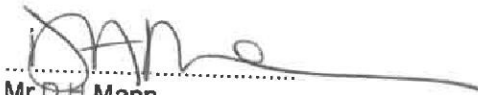
Community Albums

Trustees' Report

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 20 July 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'D H Mann', written over a horizontal dotted line.

Mr D H Mann
Trustee

Community Albums

Independent Examiner's Report to the trustees of Community Albums ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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

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 Community Albums as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)].

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.


M A Jordan

Knighton House
62 Hagley Road
Stourbridge
West Midlands
DY8 1QD

20 July 2023

Community Albums

Statement of Financial Activities for the Year Ended 30 April 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	<u>21,525</u>	<u>50,587</u>	<u>72,112</u>
Total income		<u>21,525</u>	<u>50,587</u>	<u>72,112</u>
Expenditure on:				
Charitable activities	4	<u>(21,989)</u>	<u>(82,648)</u>	<u>(104,637)</u>
Total expenditure		<u>(21,989)</u>	<u>(82,648)</u>	<u>(104,637)</u>
Net expenditure		<u>(464)</u>	<u>(32,061)</u>	<u>(32,525)</u>
Net movement in funds		(464)	(32,061)	(32,525)
Reconciliation of funds				
Total funds brought forward		<u>12,092</u>	<u>63,971</u>	<u>76,063</u>
Total funds carried forward	9	<u>11,628</u>	<u>31,910</u>	<u>43,538</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	<u>20,176</u>	<u>87,447</u>	<u>107,623</u>
Total income		<u>20,176</u>	<u>87,447</u>	<u>107,623</u>
Expenditure on:				
Charitable activities	4	<u>(17,005)</u>	<u>(72,143)</u>	<u>(89,148)</u>
Total expenditure		<u>(17,005)</u>	<u>(72,143)</u>	<u>(89,148)</u>
Net income		<u>3,171</u>	<u>15,304</u>	<u>18,475</u>
Net movement in funds		3,171	15,304	18,475
Reconciliation of funds				
Total funds brought forward		<u>8,921</u>	<u>48,667</u>	<u>57,588</u>
Total funds carried forward	9	<u>12,092</u>	<u>63,971</u>	<u>76,063</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 9.

The notes on pages 8 to 14 form an integral part of these financial statements.

Community Albums

(Registration number: 07424717)
Balance Sheet as at 30 April 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand	7	45,010	77,918
Creditors: Amounts falling due within one year	8	<u>(1,472)</u>	<u>(1,855)</u>
Net assets		<u>43,538</u>	<u>76,063</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	9	31,910	63,971
Unrestricted income funds			
Unrestricted funds		<u>11,628</u>	<u>12,092</u>
Total funds	9	<u>43,538</u>	<u>76,063</u>

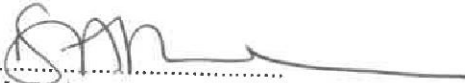
For the financial year ending 30 April 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 20 July 2023 and signed on their behalf by:


.....
Mr D H Mann
Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

Community Albums

Notes to the Financial Statements for the Year Ended 30 April 2023

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Well Community Centre

49 Vicarage Lane

East Ham

London

E6 6DQ

These financial statements were authorised for issue by the trustees on 20 July 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Community Albums meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Community Albums

Notes to the Financial Statements for the Year Ended 30 April 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Community Albums

Notes to the Financial Statements for the Year Ended 30 April 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies; Donations	21,525	50,587	72,112
	21,525	50,587	72,112
	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies; Donations from individuals	20,176	87,447	107,623
	20,176	87,447	107,623

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Building better communities through music and media	21,989	82,648	104,637
Total for 2022	17,005	72,143	89,148

	Activity undertaken directly £	Total expenditure £
Building better communities through music and media	104,637	104,637
Total for 2022	89,148	89,148

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Community Albums

Notes to the Financial Statements for the Year Ended 30 April 2023

7 Cash and cash equivalents

	2023	2022
	£	£
Cash at bank	45,010	77,918

8 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	152	625
Accruals	1,320	1,230
	<u>1,472</u>	<u>1,855</u>

Community Albums

Notes to the Financial Statements for the Year Ended 30 April 2023

9 Funds

	Balance at 1 May 2022 £	Incoming resources £	Resources expended £	Balance at 30 April 2023 £
Unrestricted funds				
General				
General Funds	12,092	21,525	(21,989)	11,628
Restricted funds				
Oxfordshire Hospital School	499	2,124	(3,027)	(404)
The Hill	590	-	-	590
Kamul	635	-	(192)	443
Upbeat	4,321	1,230	(5,505)	46
Vocal Band - Sanctuary	2,758	5,709	(5,357)	3,110
Kampala 10yt Film & Evaluation	1,632	250	(698)	1,184
Music United	-	2,958	(1,976)	982
Upbeat CIN	5,724	9,009	(12,196)	2,537
Music on the Hill	2,832	149	(2,981)	-
Nai's House	2,617	3,271	(5,411)	477
Phoenix	2,795	(332)	(2,463)	-
Remix	902	(217)	(685)	-
Rusty Musicians	73	6,160	(6,371)	(138)
United Voices of Hope	1,841	2,460	(2,261)	2,040
Upbeat Equipment	23,461	11	(23,472)	-
Upbeat London	13,291	(2,001)	(5,067)	6,223
BDCA	-	4,900	(1,600)	3,300
Branch Out	-	1,478	(1,478)	-
Chipping Norton School Music Club	-	1,892	(1,892)	-
Music United Bicester	-	4,251	-	4,251
Quiz Night	-	16	(16)	-
Talks	-	150	-	150
Uganda	-	5,000	-	5,000
Voices United Bicester	-	2,119	-	2,119
Total restricted funds	<u>63,971</u>	<u>50,587</u>	<u>(82,648)</u>	<u>31,910</u>
Total funds	<u>76,063</u>	<u>72,112</u>	<u>(104,637)</u>	<u>43,538</u>

Community Albums

Notes to the Financial Statements for the Year Ended 30 April 2023

	Balance at 1 May 2021 £	Incoming resources £	Resources expended £	Balance at 30 April 2022 £
Unrestricted funds				
General				
General Funds	8,921	20,176	(17,005)	12,092
Restricted				
Oxfordshire Hospital School	1,615	2,830	(3,946)	499
The Hill	590	-	-	590
Kamul	715	-	(80)	635
Upbeat	19,214	-	(14,893)	4,321
Vocal Band - Sanctuary	1,987	2,974	(2,203)	2,758
Kampala 10yt Film & Evaluation	1,632	-	-	1,632
Glory Farm Primary School	-	2,119	(2,119)	-
Music United	12,811	78	(12,889)	-
North Oxfordshire Academy	3,315	(3,315)	-	-
BDCA - VOH	525	35	(560)	-
Captain Tom 100 Challenge	70	(70)	-	-
Caterton Community College	2,125	2,395	(4,520)	-
Upbeat CIN	4,068	8,599	(6,943)	5,724
Music on the Hill	-	4,620	(1,788)	2,832
Nai's House	-	3,241	(624)	2,617
Phoenix	-	3,114	(319)	2,795
Remix	-	2,663	(1,761)	902
Rusty Musicians	-	1,543	(1,470)	73
United Voices of Hope	-	3,330	(1,489)	1,841
Upbeat Equipment	-	35,862	(12,401)	23,461
Upbeat London	-	15,485	(2,194)	13,291
Upbeat Sanctuary	-	1,944	(1,944)	-
Total restricted funds	<u>48,667</u>	<u>87,447</u>	<u>(72,143)</u>	<u>63,971</u>
Total funds	<u>57,588</u>	<u>107,623</u>	<u>(89,148)</u>	<u>76,063</u>

Community Albums

Notes to the Financial Statements for the Year Ended 30 April 2023

10 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 April 2023 £
Current assets	13,100	31,910	45,010
Current liabilities	(1,472)	-	(1,472)
Total net assets	11,628	31,910	43,538
	Unrestricted funds General £	Restricted funds £	Total funds at 30 April 2022 £
Current assets	13,947	63,971	77,918
Current liabilities	(1,855)	-	(1,855)
Total net assets	12,092	63,971	76,063

Community Albums

Detailed Statement of Financial Activities for the Year Ended 30 April 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	<u>72,112</u>	<u>107,623</u>
Total income	<u>72,112</u>	<u>107,623</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(104,637)</u>	<u>(89,148)</u>
Total expenditure	<u>(104,637)</u>	<u>(89,148)</u>
Net (expenditure)/income	<u>(32,525)</u>	<u>18,475</u>
Net movement in funds	(32,525)	18,475
Reconciliation of funds		
Total funds brought forward	<u>76,063</u>	<u>57,588</u>
Total funds carried forward	<u>43,538</u>	<u>76,063</u>

Community Albums

Detailed Statement of Financial Activities for the Year Ended 30 April 2023

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Appeals and donations - restricted	50,587	87,447
Appeals and donations	21,525	20,176
	72,112	107,623
<i>Charitable activities</i>		
Wages and salaries - restricted	(49,007)	(47,802)
Wages and salaries	(16,660)	(13,980)
Room Hire - restricted	(3,090)	(1,480)
Insurance	(774)	(609)
Software and media - restricted	(26,754)	(18,197)
Software and media	(1,175)	(350)
Printing, postage and stationery - restricted	-	(95)
Printing, postage and stationery	(677)	(485)
Sundry expenses - restricted	(302)	(85)
Sundry expenses	(726)	(13)
Travel and subsistence - restricted	(3,495)	(4,484)
Travel and subsistence	(207)	(51)
Legal and professional fees	(1,770)	(1,517)
	(104,637)	(89,148)

COMMUNITY ALBUMS

England & Wales - Charity number 1140485

Accounts

COMPANY REGISTRATION NUMBER: 07424717

CHARITY REGISTRATION NUMBER: 1140485

Community Albums
Company Limited by Guarantee
Unaudited Financial Statements
For the year ended
30th April 2022

MARK A JORDAN FCA

Chartered accountants
Jordan & Company
Knighton House
62 Hagley Road
Stourbridge
West Midlands
DY8 1QD

Community Albums
Company Limited by Guarantee
Financial Statements
Year ended 30th April 2022

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Community Albums
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 30th April 2022

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 30th April 2022.

Reference and administrative details

Registered charity name	Community Albums
Charity registration number	1140485
Company registration number	07424717
Principal office and registered office	Rockliffe 112 Halse Road Nothants NN13 6EG

The trustees

Mr D. Mann
Mr D.S. Newman
Ms I Pantelidou
Mr D. Pilkington
Mr A. Yates

Independent examiner	M A Jordan Jordan & Company Knighton House 62 Hagley Road Stourbridge West Midlands DY8 1QD
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Structure, governance and management

Governing document

Community Albums is a company Limited by guarantee and is a registered charity. The company was incorporated on 1st November 2010.

Governance and management

Community Albums is led by a team of trustees who are responsible for all required duties of the charity, including legal compliance, finances, human resources and any property requirements.

Risk management

Appropriate steps have been taken to ensure that all necessary DBS checks are made on those with any paid or volunteer responsibilities, where they might be required. All required insurance cover is in place. An ongoing review of the other major risks to which the charity could be exposed is being undertaken and systems are implemented to mitigate those risks where possible. Both the risks and systems will be regularly reviewed.

Community Albums

Company Limited by Guarantee

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

Year ended 30th April 2022

Objectives and activities

Community Albums has a vision to see communities all over the world using music and media, giving them a voice and building relationships with each other through collaboration. Using music and media technology we aim to encourage networks of communities across developed and developing countries to share opinions and collaborate together on shared objectives, enabling them to explore their creative potential and to inspire, influence and bring about positive change.

Community Albums aims for people's voice to be heard. Through our programmes, participants explore the messages they would like their audience to hear. From which we aim to create positive change not only in their lives but across communities.

Achievements and performance

Community Albums, founded in 2011 has now completed eleven financial years. This report reflects the last 12 months and shows the ongoing development of our programmes.

We have continued our work throughout this year, delivering projects both online and face to face.

Support of our international partners in Burundi and Uganda has continued to be challenging due to restricted travel due to the pandemic. We also haven't been able to commence any new projects abroad, even though we have had several requests to do so. We have, however, been able to provide online support the studios in Kamuli and Kampala Uganda since they have re-opened.

Our UK work reflects a diverse range of support given to many people who need to feel the inspirational hope and encouragement that music and media can bring. As reported last year, we've continued to work with the Oxfordshire Hospital School to support young children who are fighting serious illness. Our studio based at the Hill Sports & Community Facility, Banbury continues to facilitate music sessions with children and young people referred via CAMHS and other community organisations. An increase in Mental health issues means that projects such as these are particularly important. Our two long term projects, 'Upbeat' and 'Music United' which are both based at The Hill have continued to run both online and face to face post lockdowns. We have also started delivering Upbeat this year with Oasis Academy, Silvertown in partnership with West Silvertown Foundation. The sessions offer AQA accreditation to participating students. In addition we have delivered several other projects in Oxfordshire. These are: Music on the Hill, Vocal Band, Rusty's (over 50's), Phoenix/Remix at St Mary's Chipping Norton, Carterton College, Glory Farm school, Nai's House, and Summerfest festival.

At the end of this financial year we look ahead to furthering our plans and continuing discussions to expand our work across the UK and internationally. We are very grateful to individuals and organisations who continue to support us financially and through their commitment to sharing our vision.

We are hopeful for what 2022/2023 holds despite the challenges that the current UK economic situation has brought and poses moving forward.

Financial review

Income has continued to generate a surplus. It is intended that this increase will continue, enabling a greater impact in the future.

Community Albums

Company Limited by Guarantee

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

Year ended 30th April 2022

Financial review *(continued)*

Investment policy

The charity has no need for a specific investment policy at this time, however the trustees will keep this under review, should surplus funds become available.

Reserves policy

The trustees have agreed that a 3 month working capital reserve is suitable. There are sufficient funds to cover this.

Plans for future periods

We will continue developing partnerships locally and nationally in the UK, to continue to give people a voice and build better communities through music and media. Community Albums will continue to develop partnerships, working alongside agencies with peace, justice and sustainable livelihoods being some of our objective outcomes to enhance the safety and well-being of individuals and communities. We will continue to adapt and respond to the challenges the on-going Covid situation presents, internationally and the economic situation presents, nationally. In the UK our focus will include East London in addition to Oxfordshire. We have begun to have discussions with university partners about offering placement partnerships and exciting assignment opportunities. This will enable us to engage with the next generation of music and film makers and teach them how to deliver excellent community projects. As well as the obvious educational benefits, the intention is for this initiative to help fund further projects in the UK and abroad, and help us to develop both the reach and sustainability of our work. In regards to the charity's management, our part-time Operations Manager, Jan continues to work three days a week. Co-founders Rob May and Simon Hill continue to run the charity on a voluntary basis. Together, this team work with project staff and volunteers to ensure both the daily management of finances, as well as project and reports delivery alongside scoping and planning for the future.

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 30th September 2022 and signed on behalf of the board of trustees by:

Mr D. Mann
Trustee

Community Albums

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Community Albums

Year ended 30th April 2022

I report to the trustees on my examination of the financial statements of Community Albums ('the charity') for the year ended 30th April 2022.

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

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).

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.

M A Jordan
Independent Examiner

Jordan & Company
Knighton House
62 Hagley Road
Stourbridge
West Midlands
DY8 1QD

30th September 2022

Community Albums
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 30th April 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	20,176	87,447	107,623	73,203
Other income	6	—	—	—	2,646
Total income		<u>20,176</u>	<u>87,447</u>	<u>107,623</u>	<u>75,849</u>
Expenditure					
Expenditure on charitable activities	7,8	17,005	72,143	89,148	72,833
Total expenditure		<u>17,005</u>	<u>72,143</u>	<u>89,148</u>	<u>72,833</u>
Net income and net movement in funds		<u>3,171</u>	<u>15,304</u>	<u>18,475</u>	<u>3,016</u>
Reconciliation of funds					
Total funds brought forward		8,921	48,667	57,588	54,572
Total funds carried forward		<u>12,092</u>	<u>63,971</u>	<u>76,063</u>	<u>57,588</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 7 to 13 form part of these financial statements.

Community Albums
Company Limited by Guarantee
Statement of Financial Position
30th April 2022

	Note	2022 £	£	2021 £
Current assets				
Cash at bank and in hand		77,918		59,441
Creditors: amounts falling due within one year	12	<u>1,855</u>		<u>1,853</u>
Net current assets			<u>76,063</u>	<u>57,588</u>
Total assets less current liabilities			<u>76,063</u>	<u>57,588</u>
Net assets			<u>76,063</u>	<u>57,588</u>
Funds of the charity				
Restricted funds			63,971	48,667
Unrestricted funds			<u>12,092</u>	<u>8,921</u>
Total charity funds	13		<u>76,063</u>	<u>57,588</u>

For the year ending 30th April 2022 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 30th September 2022, and are signed on behalf of the board by:

Mr D. Mann
Trustee

The notes on pages 7 to 13 form part of these financial statements.

Community Albums
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 30th April 2022

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 Rockliffe, 112 Halse Road, Nothants, NN13 6EG.

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.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

Community Albums

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30th April 2022

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.

Community Albums

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30th April 2022

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

The company is Limited by Guarantee and has no share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	<u>20,176</u>	<u>87,447</u>	<u>107,623</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	<u>19,982</u>	<u>53,221</u>	<u>73,203</u>

6. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Job retention scheme	<u>-</u>	<u>-</u>	<u>2,646</u>	<u>2,646</u>

Community Albums

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30th April 2022

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Building better communities through music and media	<u>17,005</u>	<u>72,143</u>	<u>89,148</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Building better communities through music and media	<u>18,624</u>	<u>54,209</u>	<u>72,833</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2022 £	Total fund 2021 £
Building better communities through music and media	<u>89,148</u>	<u>89,148</u>	<u>72,833</u>

9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,230</u>	<u>1,236</u>

10. Staff costs

The average head count of employees during the year was 3 (2021: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of staff	<u>3</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Community Albums

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30th April 2022

12. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	1,230	1,236
Social security and other taxes	625	617
	<u>1,855</u>	<u>1,853</u>

13. Analysis of charitable funds

Unrestricted funds

	At 1st May 2021	Income	Expenditure	At 30th April 2022
	£	£	£	£
General funds	<u>8,921</u>	<u>20,176</u>	<u>(17,005)</u>	<u>12,092</u>

	At 1st May 2020	Income	Expenditure	At 30th April 2021
	£	£	£	£
General funds	<u>4,917</u>	<u>22,628</u>	<u>(18,624)</u>	<u>8,921</u>

Restricted funds

	At 1st May 2021	Income	Expenditure	At 30th April 2022
	£	£	£	£
BDCA-Bonny Downs Community Association	–	–	–	–
Oxfordshire Hospital School	1,615	2,830	(3,946)	499
The Hill	590	–	–	590
Kamul	715	–	(80)	635
Upbeat	19,214	–	(14,893)	4,321
Vocal Band - Sanctuary	1,987	2,974	(2,203)	2,758
Kampala 10yt film & evaluation	1,632	–	–	1,632
Glory Farm Primary School	–	2,119	(2,119)	–
Music United	12,811	78	(12,889)	–
North Oxfordshire Academy	3,315	(3,315)	–	–
BDCA - VOH	525	35	(560)	–
BVPS	–	–	–	–
Captain Tom 100 Challenge	70	(70)	–	–
Caterton Community College	2,125	2,395	(4,520)	–
St Helens	–	–	–	–
Upbeat CIN	4,068	8,599	(6,943)	5,724
WSF	–	–	–	–
Music on the Hill	–	4,620	(1,788)	2,832
Nai's House	–	3,241	(624)	2,617

Community Albums

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30th April 2022

13. Analysis of charitable funds *(continued)*

Phoenix	–	3,114	(319)	2,795
Remix	–	2,663	(1,761)	902
Rusty Musicians	–	1,543	(1,470)	73
United Voices of Hope	–	3,330	(1,489)	1,841
Upbeat Equipment	–	35,862	(12,401)	23,461
Upbeat London	–	15,485	(2,194)	13,291
Upbeat Sanctuary	–	1,944	(1,944)	–
		<u>48,667</u>	<u>(72,143)</u>	<u>63,971</u>

	At 1st May 2020 £	Income £	Expenditure £	At 30th April 2021 £
BDCA-Bonny Downs Community Association	–	4,935	(4,935)	–
Oxfordshire Hospital School	630	3,473	(2,488)	1,615
The Hill	319	271	–	590
Kamul	715	–	–	715
Upbeat	24,375	6,490	(11,651)	19,214
Vocal Band - Sanctuary	315	2,810	(1,138)	1,987
Kampala 10yt film & evaluation	1,632	–	–	1,632
Glory Farm Primary School	–	–	–	–
Music United	19,669	–	(6,858)	12,811
North Oxfordshire Academy	2,000	2,155	(840)	3,315
BDCA - VOH	–	4,941	(4,416)	525
BVPS	–	3,230	(3,230)	–
Captain Tom 100 Challenge	–	70	–	70
Caterton Community College	–	2,720	(595)	2,125
St Helens	–	2,745	(2,745)	–
Upbeat CIN	–	9,854	(5,786)	4,068
WSF	–	9,527	(9,527)	–
Music on the Hill	–	–	–	–
Nai's House	–	–	–	–
Phoenix	–	–	–	–
Remix	–	–	–	–
Rusty Musicians	–	–	–	–
United Voices of Hope	–	–	–	–
Upbeat Equipment	–	–	–	–
Upbeat London	–	–	–	–
Upbeat Sanctuary	–	–	–	–
	<u>49,655</u>	<u>53,221</u>	<u>(54,209)</u>	<u>48,667</u>

Community Albums

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30th April 2022

14. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	<u>12,092</u>	<u>63,971</u>	<u>76,063</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	8,921	48,667	57,588
Creditors less than 1 year	<u>—</u>	<u>—</u>	<u>—</u>
Net assets	<u>8,921</u>	<u>48,667</u>	<u>57,588</u>

Community Albums
Company Limited by Guarantee
Management Information
Year ended 30th April 2022

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

Community Albums

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 30th April 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	<u>107,624</u>	<u>73,203</u>
Other income		
Job retention scheme	<u>—</u>	<u>2,646</u>
Total income	<u><u>107,624</u></u>	<u><u>75,849</u></u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	61,782	62,946
Rent	1,480	2,240
Insurance	609	528
Other motor/travel costs	4,536	1,123
Legal and professional fees	1,518	1,531
Other office costs	579	623
Software and media	18,547	3,124
Sundries	98	718
	<u>89,149</u>	<u>72,833</u>
Total expenditure	<u><u>89,149</u></u>	<u><u>72,833</u></u>
Net income	<u><u>18,475</u></u>	<u><u>3,016</u></u>

Community Albums

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 30th April 2022

	2022 £	2021 £
Expenditure on charitable activities		
Building better communities through music and media		
<i>Activities undertaken directly</i>		
Wages/salaries	61,782	62,946
Room hire	1,480	2,240
Insurance	609	528
Motor and travel costs	4,536	1,123
Legal and professional fees	1,518	1,531
Stationery & postage	579	623
Software and media	18,547	3,124
Sundries	98	718
	<u>89,149</u>	<u>72,833</u>
Expenditure on charitable activities	<u>89,149</u>	<u>72,833</u>

COMMUNITY ALBUMS

England & Wales - Charity number 1140485

Accounts

Community Albums
Company Limited by Guarantee
Unaudited Financial Statements
For the year ended
30th April 2021

MARK A JORDAN FCA

Chartered accountants
Jordan & Company
Knighton House
62 Hagley Road
Stourbridge
West Midlands
DY8 1QD

Community Albums
Company Limited by Guarantee
Financial Statements
Year ended 30th April 2021

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Community Albums

Company Limited by Guarantee

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

Year ended 30th April 2021

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 30th April 2021.

Reference and administrative details

Registered charity name Community Albums

Charity registration number 1140485

Company registration number 07424717

Principal office and registered office Rockliffe
112 Halse Road
Nothants
NN13 6EG

The trustees

Mr D. Mann
Mr D.S. Newman
Ms I Pantelidou
Mr D. Pilkington
Mr A. Yates

Independent examiner M A Jordan
Jordan & Company
Knighton House
62 Hagley Road
Stourbridge
West Midlands
DY8 1QD

Structure, governance and management

Governing document

Community Albums is a company Limited by guarantee and is a registered charity. The company was incorporated on 1st November 2010.

Governance and management

Community Albums is led by a team of trustees who are responsible for all required duties of the charity, including legal compliance, finances, human resources and any property requirements.

Risk management

Appropriate steps have been taken to ensure that all necessary DBS checks are made on those with any paid or volunteer responsibilities, where they might be required. All required insurance cover is in place. An ongoing review of the other major risks to which the charity could be exposed is being undertaken and systems are implemented to mitigate those risks where possible. Both the risks and systems will be regularly reviewed.

Community Albums

Company Limited by Guarantee

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

Year ended 30th April 2021

Objectives and activities

Community Albums has a vision to see communities all over the world using music and media, giving them a voice and building relationships with each other through collaboration. Using music and media technology we aim to encourage networks of communities across developed and developing countries to share opinions and collaborate together on shared objectives, enabling them to explore their creative potential and to inspire, influence and bring about positive change.

Community Albums aims for people's voice to be heard. Through our programmes, participants explore the messages they would like their audience to hear. From which we aim to create positive change not only in their lives but across communities.

Community Albums

Company Limited by Guarantee

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

Year ended 30th April 2021

Achievements and performance

Community Albums, founded in 2011 has now completed ten financial years. This report reflects the last 12 months and shows the ongoing development of our programmes.

We have managed to continue our work throughout this years challenging Covid - 19 pandemic, delivering projects both online and face to face.

Support of our international partners in Burundi and Uganda has been challenging due to local lockdowns which have shut down the studios for most of the year. We also haven't been able to commence any new projects abroad, even though we have had several requests to do so. We have, however, been able to support the studio in Kamuli, Uganda since it has re-opened.

Our UK work reflects a diverse range of support given to many people who need to feel the inspirational hope and encouragement that music and media can bring. As reported last year, we've continued to work with the Oxfordshire Hospital School to support young children who are fighting serious illness. Our studio based at the Hill Sports & Community Facility, Banbury is now open and facilitating music sessions with children and young people referred via CAMHS and other community organisations. An increase in Mental ill health means that projects such as these are particularly important. Our two long term projects, 'Upbeat' and 'Music United' which are both based at The Hill have continued to run both online and face to face during the Pandemic.

We had delivered several projects this year in London's East End. At the start of the first lockdown we worked with Britannia Village Primary School, who recorded a version of 'Somewhere Over The Rainbow' for the NHS. We also delivered projects for St. Helen's Primary School in Plaistow, Bonny Down's Community Association in East Ham and West Silvertown Foundation. Each of these projects were delivered on-line and where possible, face to face. Subjects covered by the young people included their feelings on lockdown, the impact of COVID 19 on their communities, Black Lives Matter and their hopes and dreams for the future. Each project supported the young people in writing and recording a song and video about the things that were important to them. Each song and video was very well received, locally and further afield.

At the end of this financial year we look ahead to the anticipated COVID 19 'lockdown' being lifted in the Summer, scaling back up our face to face project delivery, furthering our plans and continuing discussions to expand our work across the UK and internationally. We are very grateful to individuals and organisations who continue to support us financially and through their commitment to sharing our vision.

We are hopeful for what 2021/2022 holds despite the challenges that Covid has brought and poses moving forward.

Financial review

Income has continued to generate a surplus. It is intended that this increase will continue, enabling a greater impact in the future. Investment policy

The charity has no need for a specific investment policy at this time, however the trustees will keep this under review, should surplus funds become available. Reserves policy The trustees have agreed that a 3 month working capital reserve is suitable. There are sufficient funds to cover this. Plans for future periods

We will continue developing partnerships locally and nationally in the UK, to continue to give people a voice and build better communities through music and media. Community Albums will continue to develop partnerships, working alongside agencies with peace, justice and sustainable livelihoods being some of our objective outcomes to enhance the safety and well-being of individuals and communities. Our focus next year will also be in re-commencing our international work – both in continuing work with CRANE and Viva in Kampala, and the Salesians in eastern Uganda and Burundi.

Community Albums

Company Limited by Guarantee

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

Year ended 30th April 2021

We also hope to re-engage with new partners who have requested projects in new areas, such as Haiti and India. Whether this is realistic, due to the on-going Covid crisis, remains to be seen. We will, however, continue to adapt and respond to the challenges this presents. In the UK, our focus will include East London in addition to Oxfordshire. We will also re-commence our efforts to develop new work in Somerset and Birmingham. We have begun to have discussions with university partners about offering placement partnerships and exciting assignment opportunities. This will enable us to engage with the next generation of music and film makers and teach them how to deliver excellent community projects. As well as the obvious educational benefits, the intention is for this initiative to help fund further projects in the UK and abroad, and help us to develop both the reach and sustainability of our work. In regards to the charity's management, our part-time Operations Manager has restarted her work after a period of furlough. Co-founders Rob May and Simon Hill continue to run the charity on a voluntary basis. Together, this team work with project staff and volunteers to ensure both the daily management of finances, as well as project and reports delivery alongside scoping and planning for the future.

Financial review

Income has continued to generate a surplus. It is intended that this increase will continue, enabling a greater impact in the future.

Investment policy

The charity has no need for a specific investment policy at this time, however the trustees will keep this under review, should surplus funds become available.

Reserves policy

The trustees have agreed that a 3 month working capital reserve is suitable. There are sufficient funds to cover this.

Plans for future periods

The charity aims to continue the development of partnerships locally and nationally in the UK, to continue to give people a voice and build better communities through music and media. Community Albums will continue to develop partnerships, working alongside agencies seeking to bring about peace, justice and sustainable livelihoods by seeking to bring about local and national policy change to enhance the safety and well-being of individuals and communities. Much of the focus of next year will be strengthening and supporting the work in Uganda – both in continuing work with CRANE and Viva in Kampala, and the Salesians in eastern Uganda and Burundi. In the UK, our main focus continues to lie in Oxfordshire. We also have exciting plans to support organisations delivering community support and change in East London, and developing new work in Somerset and Birmingham.

In regards to the charity's management, we have had to furlough our part-time Operations Manager and CEO, but fully expect them to be re-instated by the summer. Co-founders Simon Hill and Rob May continue to run the charity on a voluntary basis. Together, this team work with project staff and volunteers to ensure both the daily management of finances, as well as project and reports delivery alongside scoping and planning for the future.

Small company provisions

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

Community Albums

Company Limited by Guarantee

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

Year ended 30th April 2021

The trustees' annual report was approved on 15th July 2021 and signed on behalf of the board of trustees by:

Mr D. Mann
Trustee

Community Albums

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Community Albums

Year ended 30th April 2021

I report to the trustees on my examination of the financial statements of Community Albums ('the charity') for the year ended 30th April 2021.

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

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).

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.

M A Jordan
Independent Examiner

Jordan & Company
Knighton House
62 Hagley Road
Stourbridge
West Midlands
DY8 1QD

15th July 2021

Community Albums
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 30th April 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	19,982	53,221	73,203	97,702
Other income	6	2,646	—	2,646	—
Total income		<u>22,628</u>	<u>53,221</u>	<u>75,849</u>	<u>97,702</u>
Expenditure					
Expenditure on charitable activities	7,8	18,624	54,209	72,833	73,292
Total expenditure		<u>18,624</u>	<u>54,209</u>	<u>72,833</u>	<u>73,292</u>
Net income and net movement in funds		<u>4,004</u>	<u>(988)</u>	<u>3,016</u>	<u>24,410</u>
Reconciliation of funds					
Total funds brought forward		4,917	49,655	54,572	30,162
Total funds carried forward		<u>8,921</u>	<u>48,667</u>	<u>57,588</u>	<u>54,572</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 10 to 16 form part of these financial statements.

Community Albums
Company Limited by Guarantee
Statement of Financial Position
30th April 2021

	Note	2021 £	£	2020 £
Current assets				
Cash at bank and in hand		59,441		56,393
Creditors: amounts falling due within one year	12	<u>1,853</u>		<u>1,821</u>
Net current assets			<u>57,588</u>	<u>54,572</u>
Total assets less current liabilities			<u>57,588</u>	<u>54,572</u>
Net assets			<u>57,588</u>	<u>54,572</u>
 Funds of the charity				
Restricted funds			48,667	49,655
Unrestricted funds			<u>8,921</u>	<u>4,917</u>
Total charity funds	13		<u>57,588</u>	<u>54,572</u>

For the year ending 30th April 2021 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 15th July 2021, and are signed on behalf of the board by:

Mr D. Mann
Trustee

The notes on pages 10 to 16 form part of these financial statements.

Community Albums
Company Limited by Guarantee
Statement of Cash Flows
Year ended 30th April 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	3,016	24,410
<i>Adjustments for:</i>		
Accrued expenses	–	216
<i>Changes in:</i>		
Trade and other creditors	32	530
Cash generated from operations	3,048	25,156
Net cash from operating activities	3,048	25,156
Net increase in cash and cash equivalents	3,048	25,156
Cash and cash equivalents at beginning of year	56,393	31,237
Cash and cash equivalents at end of year	59,441	56,393

The notes on pages 10 to 16 form part of these financial statements.

Community Albums
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 30th April 2021

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 Rockliffe, 112 Halse Road, Nothants, NN13 6EG.

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.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

Community Albums

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30th April 2021

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.

Community Albums

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30th April 2021

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

The company is Limited by Guarantee and has no share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	<u>19,982</u>	<u>53,221</u>	<u>73,203</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	<u>21,809</u>	<u>75,894</u>	<u>97,702</u>

6. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Job retention scheme	<u>2,646</u>	<u>2,646</u>	<u>—</u>	<u>—</u>

Community Albums

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30th April 2021

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Building better communities through music and media	<u>18,624</u>	<u>54,209</u>	<u>72,833</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Building better communities through music and media	<u>21,633</u>	<u>51,660</u>	<u>73,292</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2021 £	Total fund 2020 £
Building better communities through music and media	<u>72,833</u>	<u>72,833</u>	<u>73,292</u>

9. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,236</u>	<u>1,236</u>

10. Staff costs

The average head count of employees during the year was 4 (2020: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff	<u>4</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Community Albums

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30th April 2021

12. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	1,236	1,236
Social security and other taxes	617	585
	<u>1,853</u>	<u>1,821</u>

13. Analysis of charitable funds

Unrestricted funds

	At 1st May 2020	Income £	Expenditure £	At 30th April 2021
General funds	4,917	22,628	(18,624)	8,921

	At 1st May 2019	Income £	Expenditure £	At 30th April 2020
General funds	4,741	21,809	(21,633)	4,917

Restricted funds

	At 1st May 2020	Income £	Expenditure £	At 30th April 2021
BDCA-Bonny Downs Community Association	–	4,935	(4,935)	–
Oxfordshire Hospital School	630	3,473	(2,488)	1,615
YMCA	–	–	–	–
The Hill	319	271	–	590
Kamul	715	–	–	715
Vocal Band - CDC	–	–	–	–
National Citizen Service	–	–	–	–
Upbeat	24,375	6,490	(11,651)	19,214
Vocal Band - Sanctuary	315	2,810	(1,138)	1,987
Kampala 10yt film & evaluation	1,632	–	–	1,632
Glory Farm Primary School	–	–	–	–
Music United	19,669	–	(6,858)	12,811
North Oxfordshire Academy	2,000	2,155	(840)	3,315
Peace Project Burundi	–	–	–	–
BDCA - VOH	–	4,941	(4,416)	525

Community Albums

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30th April 2021

13. Analysis of charitable funds *(continued)*

BVPS	–	3,230	(3,230)	–
Captain Tom 100 Challenge	–	70	–	70
Caterton Community College	–	2,720	(595)	2,125
St Helens	–	2,745	(2,745)	–
Upbeat CIN	–	9,854	(5,786)	4,068
WSF	–	9,527	(9,527)	–
		<u>49,655</u>	<u>(54,209)</u>	<u>48,667</u>

	At 1st May 2019 £	Income £	Expenditure £	At 30th April 2020 £
BDCA-Bonny Downs Community Association	–	7,443	(7,443)	–
Oxfordshire Hospital School	–	5,027	(4,397)	630
YMCA	233	–	(233)	–
The Hill	1,083	–	(764)	319
Kamul	12,780	–	(12,065)	715
Vocal Band - CDC	624	–	(624)	–
National Citizen Service	–	4,603	(4,603)	–
Upbeat	8,241	20,483	(4,349)	24,375
Vocal Band - Sanctuary	2,460	616	(2,761)	315
Kampala 10yt film & evaluation	–	2,000	(368)	1,632
Glory Farm Primary School	–	2,248	(2,248)	–
Music United	–	21,829	(2,160)	19,669
North Oxfordshire Academy	–	2,397	(397)	2,000
Peace Project Burundi	–	9,248	(9,248)	–
BDCA - VOH	–	–	–	–
BVPS	–	–	–	–
Captain Tom 100 Challenge	–	–	–	–
Caterton Community College	–	–	–	–
St Helens	–	–	–	–
Upbeat CIN	–	–	–	–
WSF	–	–	–	–
	<u>25,421</u>	<u>75,894</u>	<u>(51,660)</u>	<u>49,655</u>

Community Albums

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30th April 2021

14. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	8,921	48,667	57,588
Creditors less than 1 year	—	—	—
Net assets	<u>8,921</u>	<u>48,667</u>	<u>57,588</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Current assets	6,738	49,655	56,393
Creditors less than 1 year	(1,821)	—	(1,821)
Net assets	<u>4,917</u>	<u>49,655</u>	<u>54,572</u>

15. Analysis of changes in net debt

	At 1 May 2020 £	Cash flows £	At 30 Apr 2021 £
Cash at bank and in hand	<u>56,393</u>	<u>3,048</u>	<u>59,441</u>

Community Albums
Company Limited by Guarantee
Management Information
Year ended 30th April 2021

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

Community Albums

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 30th April 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	<u>73,203</u>	<u>97,702</u>
Other income		
Job retention scheme	<u>2,646</u>	<u>—</u>
Total income	<u><u>75,849</u></u>	<u><u>97,702</u></u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	62,946	54,807
Rent	2,240	—
Insurance	528	497
Other motor/travel costs	1,123	7,002
Legal and professional fees	1,531	2,019
Other office costs	623	476
Software and Media	3,124	7,057
Sundry Expenses	718	1,434
	<u>72,833</u>	<u>73,292</u>
Total expenditure	<u><u>72,833</u></u>	<u><u>73,292</u></u>
Net income	<u><u>3,016</u></u>	<u><u>24,410</u></u>

Community Albums

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 30th April 2021

	2021 £	2020 £
Expenditure on charitable activities		
Building better communities through music and media		
<i>Activities undertaken directly</i>		
Wages/salaries	62,946	54,807
Room hire	2,240	–
Insurance	528	497
Motor and travel costs	1,123	7,002
Legal and professional fees	1,531	2,019
Stationery & postage	623	476
Software and media	3,124	7,057
Sundries	718	1,434
	<u>72,833</u>	<u>73,292</u>
Expenditure on charitable activities	<u>72,833</u>	<u>73,292</u>