

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
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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 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	<u>4,917</u>	<u>22,628</u>	<u>(18,624)</u>	<u>8,921</u>

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

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>53,221</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><u>72,833</u></u>	 <u><u>73,292</u></u>