

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

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	4
Statement of financial activities (including income and expenditure account)	5
Statement of financial position	6
Notes to the financial statements	7
The following pages do not form part of the financial statements	
Detailed statement of financial activities	15
Notes to the detailed statement of financial activities	16

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
-----------------------------	---

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

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
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			76,063	57,588
Total assets less current liabilities			76,063	57,588
Net assets			76,063	57,588
Funds of the charity				
Restricted funds			63,971	48,667
Unrestricted funds			<u>12,092</u>	<u>8,921</u>
Total charity funds	13		76,063	57,588

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	20,176	87,447	107,623

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	19,982	53,221	73,203

6. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Job retention scheme	—	—	2,646	2,646

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	8,921	20,176	(17,005)	12,092

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

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>87,447</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>107,624</u>	<u>75,849</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>89,149</u>	<u>72,833</u>
Net income	<u>18,475</u>	<u>3,016</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><u>89,149</u></u>	<u><u>72,833</u></u>