

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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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.

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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.

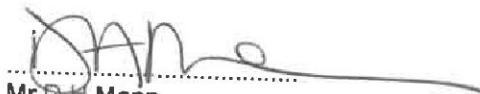
Community Albums

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:


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

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.

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

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	<u>17,005</u>	<u>72,143</u>	<u>89,148</u>

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

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	<u>45,010</u>	<u>77,918</u>

8 Creditors: amounts falling due within one year

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

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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><u>76,063</u></u>	<u><u>72,112</u></u>	<u><u>(104,637)</u></u>	<u><u>43,538</u></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	<u>11,628</u>	<u>31,910</u>	<u>43,538</u>
	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	<u>12,092</u>	<u>63,971</u>	<u>76,063</u>

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)	72,112	107,623
Total income	72,112	107,623
Expenditure on:		
Charitable activities (analysed below)	(104,637)	(89,148)
Total expenditure	(104,637)	(89,148)
Net (expenditure)/income	(32,525)	18,475
Net movement in funds	(32,525)	18,475
Reconciliation of funds		
Total funds brought forward	76,063	57,588
Total funds carried forward	43,538	76,063

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
	<u>72,112</u>	<u>107,623</u>
<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)
	<u>(104,637)</u>	<u>(89,148)</u>