

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

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

Community Albums

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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.

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
	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		22,028	73,386	95,414
Expenditure on:				
Charitable activities	4	(26,587)	(87,392)	(113,979)
Total expenditure		(26,587)	(87,392)	(113,979)
Net expenditure		(4,559)	(14,006)	(18,565)
Net movement in funds		(4,559)	(14,006)	(18,565)
Reconciliation of funds				
Total funds brought forward		11,628	31,910	43,538
Total funds carried forward	9	7,069	17,904	24,973
	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

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.

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

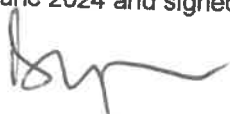
	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand	7	29,065	45,010
Creditors: Amounts falling due within one year	8	<u>(4,092)</u>	<u>(1,472)</u>
Net assets		<u>24,973</u>	<u>43,538</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	9	17,904	31,910
Unrestricted income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

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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.

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

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	<u>21,989</u>	<u>82,648</u>	<u>104,637</u>

	Activity undertaken directly £	Total expenditure £
Building better communities through music and media	113,978	113,978
Total for 2023	<u>104,637</u>	<u>104,637</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 2024

7 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	29,065	45,010

8 Creditors: amounts falling due within one year

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

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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><u>43,538</u></u>	<u><u>95,414</u></u>	<u><u>(113,979)</u></u>	<u><u>24,973</u></u>

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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><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 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	<u>7,069</u>	<u>17,905</u>	<u>24,974</u>
	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>

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	<u>43,538</u>	<u>76,063</u>
Total funds carried forward	<u><u>24,973</u></u>	<u><u>43,538</u></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	<u>22,028</u>	<u>21,525</u>
	<u>95,414</u>	<u>72,112</u>
<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	<u>(1,674)</u>	<u>(1,770)</u>
	<u>(113,979)</u>	<u>(104,637)</u>