

Charity registration number 1196648

Company registration number 06021283 (England and Wales)

**NEW HEIGHTS - WARREN FARM COMMUNITY PROJECT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# NEW HEIGHTS - WARREN FARM COMMUNITY PROJECT

## LEGAL AND ADMINISTRATIVE INFORMATION

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Chairman	Mr S Flynn
Directors	Mr S Flynn Mr J Lowe Mr J McGorman Mr M Daly Mr J Head Mrs S L Byrne Mrs C Gutteridge Mrs S Cross Mrs M Lordan Mr S A McAleavy Mrs C Walker
Trustees	Mr S Flynn Mr J Lowe Mr J McGorman Mr M Daly Mr J Head Mrs S L Byrne Mrs C Gutteridge Mrs S Cross Mrs M Lordan Mr S A McAleavy Mrs C Walker (Appointed 6 June 2022) (Appointed 6 June 2022) (Appointed 6 June 2022) (Appointed 25 April 2022)
Secretary	Mrs S L Byrne
Associate	Thè Quang Nguyen
Charity number	1196648
Company number	06021283
Registered office	124 Warren Farm Road Kingstanding Birmingham B44 0QN
Independent examiner	Edwards Accountants (Midlands) Limited 34 High Street Aldridge Walsall West Midlands WS9 8LZ

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# NEW HEIGHTS - WARREN FARM COMMUNITY PROJECT

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# NEW HEIGHTS - WARREN FARM COMMUNITY PROJECT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The trustees present their report and financial statements for the year ended 31 December 2022. I would like to thank all the staff, trustees and volunteers for their work during this unusual year.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the trust's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

#### Structure, governance and management

The Company has now been registered as an incorporated charity (charity no. 1196648) and replaces the unincorporated charity (charity no. 1120869) This action has been taken to eliminate any confusion between the status of the Company and the unincorporated charity and has been approved by the Charity Commission. Our intention is to close the unincorporated charity once all matters have been settled.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Flynn	
Rev J Foxall	(Resigned 9 April 2022)
Mr J Lowe	
Mr J McGorman	
Mr M Daly	
Mr J Head	
Mrs S L Byrne	
Mrs C Gutteridge	
Mrs S Mageean	(Resigned 7 April 2022)
Mrs N Makombe	(Resigned 6 June 2022)
Mrs S Cross	(Appointed 6 June 2022)
Mrs M Lordan	(Appointed 6 June 2022)
Mr S A McAleavy	(Appointed 6 June 2022)
Mrs C Walker	(Appointed 25 April 2022)

I would like to pay tribute to Jack who gave so much to the charity. He sadly passed away on April 9th 2022. Our thoughts and prayers are with him and his family

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute an amount not exceeding £10 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts;
- pay in accordance with the company's contractual and other legal obligations.

The charity continues to receive support from Christ the King Catholic Church, Kingstanding. We also work in partnership with other local charities.

# **NEW HEIGHTS - WARREN FARM COMMUNITY PROJECT**

## **TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **Our aims, objectives, vision and activities**

Our charity's purposes are set out in the objects contained in the charity's trust deed.

### **Charity Aim**

To meet the needs of the most disadvantaged members of the Kingstanding community and to help to bring about social cohesion.

### **Objectives**

1. To relieve elderly people resident in the Kingstanding community who are in need in any manner as the trustees may from time to time determine.
2. To act as a resource for younger people living in the Kingstanding community by providing advice and assistance and organising programmes of physical, educational and other activities as a means of :
  - (a) Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.
  - (b) Advancing education.
  - (c) Relieving unemployment.
  - (d) Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the life of such persons.
3. To advance the education of and preserve and protect the health of parents, particularly vulnerable parents.
4. For such charitable purposes as the trustees may from time to time determine.

### **Our vision**

New Heights Charity is "A welcoming oasis for the whole community, supporting personal improvement, stronger family life, community cohesion and those in the most need."

### **Strategic Plan**

We continue to use and monitor the effectiveness of a 3 year development plan. The Board with staff recently produced a new plan to cover the period from Jan 2023-December 2026. The Board considers this plan at each meeting and reviews progress made in the achievement of agreed objectives. It has proved to be a very useful tool.

The year has seen our Project Manager go on maternity leave in September 2022 and we wish Kerry and her family all the best during this time. Her maternity cover as project manager was Joy Dodd.

This approach helps us to:-

- Ensure our activities remained forecast on our stated charity objects
  - Review policy & procedure and update documents & training
  - Establish & review implementation of a Business Plan and Business Implementation Plan
- January 2020 to December 2022.

We have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing and planning our activities. In particular, the trustees consider how planned activities will contribute to meeting the aims and objectives.



# **NEW HEIGHTS - WARREN FARM COMMUNITY PROJECT**

## **TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022**

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Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of all staff, volunteers, clients and visitors to the Centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the Charity.

### **How our activities deliver public benefit**

Our main activities and those who we try to help are described below. All our charitable activities focus on working with people in the Kingstanding Ward and surrounding area who are living in challenging circumstances.

### **To meet the charity's objectives we deliver a range of services including:**

- Domestic Abuse Counselling Service
- Advice & Advocacy Service on Welfare, Disability, Housing & Employment
- 'Community Cafe' - including opportunities for volunteers to gain accredited qualifications.
- Luncheon Club, Friendship Group, Activity & Craft Groups, Be-friending & Tai Chi
- Monthly Community Meals & Festival Celebrations (Christmas Day & Easter Sunday)
- 'Lest we Forget' Dementia Choir
- 'Imagine' mental health support group
- 'Crackers' Playgroups
- New Heights Youth Forum
- Youth Social Action Projects
- Running & Exercise Groups for young people, adults and families
- Community Consultation
- Community and Educational Trips

### **To enhance community support within the charity's objectives we facilitate delivery of activities by partners including:-**

- Education support (Saturday Maths, English, Science & IT classes)
- Alcohol Support Meetings (AA & Al-Anon);
- Health Eating group

### **Impact of Covid-19 Pandemic on delivery of services:**

Covid has had a considerable impact on the Charity. We are in the process of recovering from this and revitalising all of our offers. It has been great to see residents returning to the activities which are offered. One impact is that some of the users who previously rented the rooms have not returned. We are slowly building this up again with some new groups renting rooms in the centre

### **To meet the charity's objectives, responding to Covid-19 pandemic social distancing requirements, we deliver a range of services including:-**

- Domestic Abuse Counselling Service (telephone, social media, zoom, WhyPay, etc.)
- Advice & Advocacy Service on Welfare, Disability, Housing & Employment
- Weekly Community Newsletters
  - ^ 'Silver Bulletin' - older/disabled people
  - ^ 'Keeping you in the loop!' - general newsletter
  - ^ 'Schools Out-take Action' - young people/ families
  - ^ Toy Library and Parents information leaflet - under 5s
- Telephone Befriending
- Group Activities on Zoom/ Whypay:
  - ^ Coffee, chill and chat
  - ^ Bi weekly relaxation video
  - ^ Book Club
  - ^ 'No-prize Bingo'
  - ^ Art & Craft, painting and origami

# NEW HEIGHTS - WARREN FARM COMMUNITY PROJECT

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

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- ^ Quiz Club
- Cards of Kindness
- 'Weekly Live Chat' on social media
- Weekly Community Meal/ Christmas Day Festive Meal deliveries
- Support to children and families:
  - ^ School Holiday 'Youth Social Action' activity packs
  - ^ Toy library
  - ^ Weekly children's activity packs (under 5's & school age children)
  - ^ Story Book Bags
  - ^ Children's Community Meals every tuesday and thursday
  - ^ Book Gifting Service
  - ^ Story time on-line

### Who used and benefited from our services?

One of our strategies is to engage with other providers and help them reach their target beneficiaries. This has led us into strong partnerships with Crackers Family Forum, Kingstanding Thursday Club, Imagine (Mental Health Self Help Group), Alcoholics Anonymous, Al-anon, as well as many others. We offer them good meeting facilities, networks, promotion of their services and inter-agency contacts.

Through our own network of volunteers, newsletters, website, notice-boards, social media, referrals system and word of mouth, we are able to give our partners access to the people they wish to serve. We have also developed our partnership working approach, and now represented on key strategic boards including Birmingham North Local Community Safety Partnership Board, Birmingham North Domestic Abuse Forum and 'Spirit of Kingstanding' group

We remain committed to delivering a range of services and activities which meet local needs. The Community Cafe building provides office facilities for BREATHE Advice & Advocacy and Domestic Abuse Counselling Services - both firmly funded. Other activities delivered by charity volunteers, supported by a small staff team, are delivered from both the Community Cafe and St John's centre. All of these initiatives allow us to meet people who might need direction to another service and to provide stronger community cohesion. There are thousands of people in the Kingstanding Ward who have benefitted from the services through New Heights Charity.

### Outreach

The outreach work of the charity provides support to vulnerable adults living in our community. In partnership with the St Vincent De Paul Society and Christ the King Parish approximately 80 people are visited at home, most of these are house-bound due to disability or illness. This service is provided by volunteers.

Our telephone befriending service reaches a wide variety of local residents and the feedback is that it is well valued.

We offer a signposting service to other organisations that can provide help and support to local people.

### Challenge going forward:

The lives of disadvantaged people living within our community has been significantly impacted by the Covid-19 pandemic and the increasing impacts of the 'Cost of Living' crisis which is increasingly impacting individuals and families. We carried out a major survey in the Autumn of 2022. This showed us that some of the key concerns in the community are- financial issues, cost of utilities, isolation, mental health, loneliness and well-being. This survey highlighted that there is a need for the work that we undertake and that we need to keep on developing this.

For older and disabled people 'Normal Life' is significantly impacted by the Covid-19 pandemic including:

- Impacts of 'long covid'
- People's confidence eroded by isolating at home
- Increased numbers who remain housebound
- Loss of friends who are now in long term residential care or who have died



# **NEW HEIGHTS - WARREN FARM COMMUNITY PROJECT**

## **TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022**

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- Increased food / Heating poverty
- Closure of activities previously run by other church groups.

We need to look at continuing to offer opportunities to volunteers and ensure that we are offering a broad range of activities to the community.

### **Financial review**

By prudent management and successful bidding for funds, the Charity is in a sound financial position. Kerry Boffin (Project Manager) leads the team and deals with the financial issues in partnership with Mike Daly, one of the trustees.

Currently, there are no investments other than buildings with reserves sufficient to meet the current working capital requirements of the charity.

While there is a small income from the Cafe, our main source of regular unrestricted income continues to be from service providers who use our premises. This unrestricted income covers our buildings maintenance and running costs, however it has been significantly impacted by suspension of group activities and rental arrangements due to the Covid-19 pandemic. Unrestricted income continued at a reduced level due to the ongoing effects of the pandemic, and the expectation is that there will be an improvement in 2023. Funding for staff comes from grant making bodies. The fact that in the main services and activities are delivered by volunteers and we have a few paid members of staff makes this more sustainable.

When group activities were suspended in March 2020 contact was made with all charitable foundations who have provided grants. In all cases we were able to successfully negotiate extended project timeframes for suspended group activities.

We continue to seek new partners, and the services they provide, as a tough economic climate naturally causes more needs amongst the community we serve, especially in Kingstanding, an area of major deprivation.



# **NEW HEIGHTS - WARREN FARM COMMUNITY PROJECT**

## **TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **Plans for the future**

The Charity Board strategy is to keep staffing costs at levels that will not impose financial and structural risks to the charity. This is complemented by a vision that places working in partnership as another key component in making our charity both effective and sustainable. While working with volunteers also has its challenges, this forms the third element in a vision that marries financial strategy with a vision for the community that invites the community to play a key part in solving its own problems.

We continue to seek partnerships and opportunities for activities and support which will add to our vision for our area and the community.

### **Operating reserve policy**

#### **I. Purpose**

The purpose of this new Operating Reserve Policy for New Heights - Warren Farm Community Project is to build and maintain an adequate level of unrestricted net assets to support the organisation's day to day operations in the event of unforeseen shortfalls. The reserve may also be used for one-time, non-recurring expenses that will build long-term capacity, such as staff development, research and development, or investment in infrastructure. Operating reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. The organisation intends for the operating reserve to be used and replenished within a reasonable period of time. This Operating Reserve Policy will be implemented in conjunction with the other financial policies of the organisation and is intended to support the goals and strategies contained in those related policies and in strategic and operational plans.

#### **II, Definitions and goals**

The operating Reserve Fund is defined as the designated fund set aside by the action of the Board of Directors/Trustees. The minimum amount to be designated as operating reserve will be established as an amount sufficient to maintain ongoing operations and projects for a set period of time, measured in months. The Operating Reserve serves a dynamic role and will be reviewed and adjusted in response to internal and external changes.

The target minimum Operating Reserve Fund is equal to 6 months of average recurring unrestricted operating costs.

In addition to calculating the actual operating reserve at the financial year-end, the operating reserve fund target minimum will be calculated each year after approval of the annual budget. These reserves will be reported to the Board of Directors/Trustees and included in the regular financial reports.

#### **III. Accounting for Reserves**

The Operating Reserve Fund will be recorded in the accounting system and financial statements as a Board Designated Operating Reserve. The Operating Reserve Fund will be funded and available in cash or cash equivalents. Operating reserves will be maintained in a separate bank account.

#### **IV. Funding of Reserves**

The operating Reserve Fund will be funded with surplus unrestricted operating funds. The Board of Directors/Trustees may, from time to time, direct that a specific source of revenue be set aside for operating reserves. Examples may include one-time gifts or bequests, special grants, or special appeals.

The chair and Treasurer will identify the need for access to reserve funds and confirm that the use is consistent with the purpose of the reserves as described in this Operating Reserve Policy. Determination of need requires analysis of the sufficiency of the current level of reserve funds, the availability of any other sources of funds before using reserves, and evaluation of the time period for which the funds will be required and explained.

# **NEW HEIGHTS - WARREN FARM COMMUNITY PROJECT**

## **TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **V. Authority to use operating reserves**

Authority for the use of operating reserves is delegated to the Chair and Treasurer in consultation with the other Trustees included on the Bank Mandate. The use of operating reserves will be reported to the Board of Directors/Trustees at their next scheduled meeting, accompanied by a description of the analysis and determination of the use of the funds, and plans for replenishment to restore the Operating Reserve Fund to the target minimum amount. The Chair must receive prior approval from the Board of Directors/Trustees.

### **VI. Reporting and Monitoring**

The Chair and Treasurer are responsible for ensuring that the Operating Reserve Fund is maintained and used only as described in this Policy. Upon approval of the use of operating reserve funds, the Chair and Treasurer will maintain records of the use of the funds and plan for replenishment. They will provide regular minimum amount.

The Chair and Treasurer together with Trustees will annually discuss what additional risk factors might be considered for the organisation, the impact of budgeting on operating reserve levels, and any requirements of external funding organisations.

### **VII. Relationship to other policies**

The Chair and Treasurer shall maintain the following board-approved policies, which may contain provisions that affect the creation, sufficiency, and management of the Operating Reserve Fund.

- Risk Management related policies and tools to minimise risk, including Contingency or Disaster Preparedness Plan
- Policies related to Operating and Capital Budgeting
- Fund development Policies

### **VIII. Review of Policy**

This policy will be reviewed by the Directors/Trustees every 12 months at minimum, or sooner if warranted by internal or external events or changes. Changes to the policy will be agreed by the Board of Directors/Trustees. This policy, upon every revision must be distributed by the Directors/Trustees to the responsible Staff and any other interested parties. The treasurer together with the Board of Directors/Trustees are responsible for the recommendation of financial policies, strategies, and budgets that support the mission, values and strategic plan of the organisation. Its purpose is to ensure that the financial health and integrity of the organisation in pursuit of its mission to meet the needs of the most disadvantaged members of the Kingstanding community and to help to bring about social cohesion.



# NEW HEIGHTS - WARREN FARM COMMUNITY PROJECT

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

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### Statement of Trustees' Responsibilities

The trustees, who are also the directors of New Heights - Warren Farm Community Project for the purpose 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).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charity will continue in operation.

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

The trustees' report was approved by the Board of Trustees.



Mr S Flynn  
Trustee/Chairperson

Dated: 5 June 2023



# NEW HEIGHTS - WARREN FARM COMMUNITY PROJECT

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF NEW HEIGHTS - WARREN FARM COMMUNITY PROJECT

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I report to the trustees on my examination of the financial statements of New Heights - Warren Farm Community Project (the trust) for year ended 31 December 2022.

#### Responsibilities and basis of report

As the trustees of the trust (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 financial statements of the trust 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 trust's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICEAW, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the trust 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 financial statements to be reached.



**Edwards Accountants (Midlands) Limited**

34 High Street  
Aldridge  
Walsall  
West Midlands  
WS9 8LZ

Dated: 5 June 2023

# NEW HEIGHTS - WARREN FARM COMMUNITY PROJECT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>							
Donations and legacies	3	23,575	267,017	290,592	3,972	245,792	249,764
<b>Expenditure on:</b>							
Raising funds	4	2,713	-	2,713	108	-	108
Charitable activities	5	30,285	270,220	300,505	15,092	256,317	271,409
<b>Total resources expended</b>		32,998	270,220	303,218	15,200	256,317	271,517
<b>Net surplus/(deficit) for the year before depreciation</b>		(9,423)	(3,203)	(12,626)	(11,228)	(10,525)	(21,753)
Depreciation		79	27,665	27,744	128	27,665	27,793
<b>Net movement in funds</b>		(9,502)	(30,868)	(40,370)	(11,356)	(38,190)	(49,546)
Fund balances at 1 January 2022		130,115	385,304	515,419	141,471	423,494	564,965
<b>Fund balances at 31 December 2022</b>		120,613	354,436	475,049	130,115	385,304	515,419

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# NEW HEIGHTS - WARREN FARM COMMUNITY PROJECT

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	9		327,697		355,441
<b>Current assets</b>					
Cash at bank and in hand		292,622		348,954	
<b>Creditors: amounts falling due within one year</b>	10	(145,270)		(188,976)	
Net current assets			147,352		159,978
<b>Total assets less current liabilities</b>			475,049		515,419
<b>Income funds</b>					
Restricted funds			354,436		385,304
Unrestricted funds			120,613		130,115
			475,049		515,419

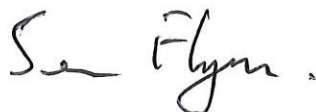
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

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 Companies Act 2006 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.

The accounts were approved by the Trustees on 5 June 2023



Mr S Flynn  
Trustee



Mrs S L Byrne  
Trustee

Company Registration No. 06021283



# NEW HEIGHTS - WARREN FARM COMMUNITY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **1 Accounting policies**

#### **Charity information**

New Heights - Warren Farm Community Project is a private company limited by guarantee incorporated in England and Wales. The registered office is 124 Warren Farm Road, Kingstanding, Birmingham, B44 0QN.

#### **1.1 Accounting convention**

The company is established under a memorandum of association which sets the objects and powers of the organisation and is governed under its articles of association.

The accounts have been prepared in accordance with the Companies Act 2006 and the "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)" (as amended for accounting periods commencing from 1 January 2016).

The charity is a Public Benefit Entity as defined by FRS 102. The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for the particular restricted purposes.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

#### **1.4 Incoming resources**

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# NEW HEIGHTS - WARREN FARM COMMUNITY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land & buildings	25 year lease term
Fixtures, fittings & equipment	25% reducing balance

#### 1.7 Impairment of fixed assets

At each reporting end date, the the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.



# NEW HEIGHTS - WARREN FARM COMMUNITY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the the trust's contractual obligations expire or are discharged or cancelled.

### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

## 2 Critical accounting estimates and judgements

In the application of the the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.



# NEW HEIGHTS - WARREN FARM COMMUNITY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 3 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Grant Income	-	267,017	267,017	247,473
Other income	23,575	-	23,575	2,291
	<u>23,575</u>	<u>267,017</u>	<u>290,592</u>	<u>249,764</u>
For the year ended 31 December 2021	<u>3,972</u>	<u>245,792</u>		<u>249,764</u>
<b>Grants received</b>				
Asda Foundation	-	-	-	1,000
Big Lottery Reaching Communities (Breathe Advice and Advocacy Service)	-	-	-	52,913
Lottery Reaching Communities Domestic Abuse	-	29,105	29,105	85,791
4000 Big Lottery	-	114,371	114,371	-
BL Liquidity Funding	-	22,350	22,350	-
Big Lottery	-	-	-	4,472
FCC Communities Trust	-	16,075	16,075	-
Virgin Media O2 Celebration	-	1,000	1,000	-
National Express Youth Activities	-	10,000	10,000	-
Trusthouse Charitable Foundation	-	1,698	1,698	-
Children in Need Fund	-	-	-	4,286
Tesco Bags for Life	-	1,000	1,000	-
Arnold Clark Fund	-	1,195	1,195	-
Domestic Abuse Tampon Tax Fund	-	594	594	6,101
Heart of England doing things	-	-	-	6,290
Comic Relief CS (Core Strengths)	-	-	-	701
Arthur Clarke Fund	-	1,195	1,195	1,000
Heritage Lottery Fund	-	-	-	9,341
Cash for Kids Activities	-	-	-	3,500
Independent Age Core Costs	-	-	-	3,707
West Midlands Police Activities	-	-	-	2,452
The Sutton Coldfield Charitable Trust	-	1,672	1,672	-
Eveson Charitable Trust	-	3,605	3,605	4,252
BCMG Commonwealth Games	-	5,000	5,000	-
Robert McAlpine	-	8,159	8,159	10,000
Community Dividend Fund	-	-	-	500
Garfield Weston	-	25	25	10,000
Women and Girls Fund DA	-	-	-	1,931
Heart of England Winter Wellbeing	-	-	-	1,000
Harry Payne Fund	-	-	-	1,500
Kingstanding Post Pandemic	-	1,899	1,899	8,101
Roughley Trust	-	2,000	2,000	2,000
United Acts of Kindness	-	131	131	1,369
The Sheldon Trust	-	2,060	2,060	-
Queens Platinum Jubilee	-	5,488	5,488	-
Morrison Foundation General	-	-	-	1,403
Wesleyan Heart of England	-	1,572	1,572	-
Western Power Holiday Meals	-	1,979	1,979	-

# NEW HEIGHTS - WARREN FARM COMMUNITY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 3 Donations and legacies (Continued)

Witton Lodge Emergency Assistance	-	-	-	4,839
People's Health Trust	-	-	-	11,527
Youth Social Action	-	8	8	698
The Archer Fund	-	1,750	1,750	-
Other income	-	20,326	20,326	-
Other grants received < £500	-	13,760	13,760	6,800
	<u>-</u>	<u>267,017</u>	<u>267,017</u>	<u>247,473</u>

#### Other income

Cafe Takings	7,490	-	7,490	1,518
Lettings St Johns	1,318	-	1,318	769
Donations	2,170	-	2,170	-
Others	12,597		12,597	4
	<u>23,575</u>	<u>-</u>	<u>23,575</u>	<u>2,291</u>

### 4 Raising funds

	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	2,713	809
	<u>2,713</u>	<u>809</u>

The cost of raising funds represents trading costs in relation to the cafe and includes cafe purchases and vending services in relation to the cafe trade.

# NEW HEIGHTS - WARREN FARM COMMUNITY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

5 Charitable activities	Warren Farm	Staff		Total 2022 £	Total 2021 £
	Project Costs	Costs	Depreciation		
	£	£	£		
Staff costs	-	178,040	-	178,040	119,787
Depreciation - Leasehold Property	-	-	27,665	27,665	27,665
Depreciation of fixtures and Fittings	-	-	79	79	128
Water, rates and Insurance costs	10,060	-	-	10,060	8,783
Light and Heating costs	5,866	-	-	5,866	6,231
Repairs and Maintenance costs	23,127	-	-	23,127	5,171
Telephone and Postage costs	4,057	-	-	4,057	4,555
Sundry costs	1,145	-	-	1,145	1,246
Volunteer and travel expenses	-	-	-	-	3,323
Cafe Repairs and maintenance	3,337	-	-	3,337	-
Legal advice service	58,020	-	-	58,020	92,164
Legal and Professional Costs	19,566	-	-	19,566	30,149
	<u>125,178</u>	<u>178,040</u>	<u>27,744</u>	<u>330,962</u>	<u>299,202</u>
	<u>125,178</u>	<u>178,040</u>	<u>27,744</u>	<u>330,962</u>	<u>299,202</u>
<b>Analysis by fund</b>					
Unrestricted funds	32,998	-	79	33,077	
Restricted funds	92,180	178,040	27,665	297,885	
	<u>125,178</u>	<u>178,040</u>	<u>27,744</u>	<u>330,962</u>	
<b>For the year ended 31 December 2021</b>					
Unrestricted funds	15,092	-	128		15,220
Restricted funds	136,530	119,787	27,665		283,982
	<u>151,622</u>	<u>119,787</u>	<u>27,793</u>		<u>299,202</u>

## 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.



# NEW HEIGHTS - WARREN FARM COMMUNITY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 7 Employees

#### Number of employees

The average monthly number of employees during the year was:

Project staff	10	6
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<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>

Wages and salaries (incl social security costs)	178,040	119,787
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There were no employees whose annual remuneration was £60,000 or more.

### 8 Taxation

The charity is exempt from corporation tax on its charitable activities.

### 9 Tangible fixed assets

	Leasehold land & buildings £	Fixtures, fittings & equipment £	Total £
<b>Cost</b>			
At 1 January 2022	691,367	17,622	708,989
At 31 December 2022	691,367	17,622	708,989
<b>Depreciation and impairment</b>			
At 1 January 2022	336,241	17,307	353,548
Depreciation charged in the year	27,665	79	27,744
At 31 December 2022	363,906	17,386	381,292
<b>Carrying amount</b>			
At 31 December 2022	327,461	236	327,697
At 31 December 2021	355,126	315	355,441

### 10 Creditors: amounts falling due within one year

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	4,813	7,282
Other creditors	137,817	178,859
Accruals and deferred income	2,640	2,835
	145,270	188,976

# NEW HEIGHTS - WARREN FARM COMMUNITY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 11 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2022 are represented by:			
Tangible assets	236	327,461	327,697
Current assets/(liabilities)	120,377	26,975	147,352
	<u>120,613</u>	<u>354,436</u>	<u>475,049</u>

### 12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

#### Remuneration of key management personnel

	2022 £	2021 £
Salary and social security costs	<u>27,621</u>	<u>37,911</u>

### 13 Cash generated from operations

	2022 £	2021 £
Deficit for the year	(40,370)	(49,546)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	27,744	27,793
Movements in working capital:		
(Decrease) in creditors	<u>(43,696)</u>	<u>(16,786)</u>
<b>Cash absorbed by operations</b>	<u>(56,322)</u>	<u>(38,539)</u>