

# MANOR FARM COMMUNITY ASSOCIATION

England & Wales · Charity number 505889

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1977-01-14

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Manor Farm C A  
King George Crescent  
Rushall  
Walsall  
WS4 1EU

**Phone** 01922614316

**Email** [birdgw@gmail.com](mailto:birdgw@gmail.com)

**Website** <http://www.manorfarmca.com/>

## Activities

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**Objects:** TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE WALSALL METROPOLITAN BOROUGH AND THE IMMEDIATE NEIGHBOURHOOD OF RUSHALL WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS. (FOR FURTHER DETAILS SEE CLAUSE 3(B) OF CONSTITUTION).

**Activities:** TO PROVIDE EDUCATIONAL, RECREATIONAL, SOCIAL, LEISURE, RECREATIONAL AND CULTURAL OPPORTUNITIES FOR THE RESIDENTS OF WALSALL IN PARTICULAR THOSE OF HATHERTON, RUSHALL

## Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** WALSALL METROPOLITAN BOROUGH AND NEIGHBOURHOOD OF RUSHALL
- Dudley
- Sandwell
- Walsall
- Wolverhampton

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,168,331	£1,063,249	£2,540,576	39
2024-03-31	£894,490	£873,417	£2,435,494	39
2023-03-31	£1,180,951	£1,058,967	£2,414,421	48
2022-03-31	£1,367,221	£939,061	£2,308,580	101
2021-03-31	£1,503,501	£1,179,466	£1,880,420	65

## Trustees

Name	Role	Appointed
ALEXANDER WHITE	Chair	2013-01-31
Andrew Weller		2022-08-01
Jane Arblaster		2023-10-11
RICHARD BUTLER		2013-01-31

**MANOR FARM COMMUNITY ASSOCIATION**

England & Wales - Charity number 505889

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# Accounts

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**Charity registration number 505889 (England and Wales)**

**MANOR FARM COMMUNITY ASSOCIATION  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

# MANOR FARM COMMUNITY ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

A White  
J Arblaster  
A Weller  
R Butler

**Senior management**

Gary Bird  
Sue Evans

Chief executive  
Charity manager

**Charity number (England and Wales)**

505889

**Auditor**

BK Plus Audit Limited  
Azzurri House  
Walsall Road  
Aldridge  
Walsall  
WS9 0RB

# **MANOR FARM COMMUNITY ASSOCIATION**

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# MANOR FARM COMMUNITY ASSOCIATION

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)" (effective 1 January 2019).

### **Objectives and activities**

As identified in its constitution the charity was established to:

- Provide and promote educational, recreational, social, cultural and leisure opportunities and services for the people of Walsall and the immediate community of Hatherton and Rushall.
- Establish a Community Centre and thereafter maintain and manage the Centre as appropriate in partnership and co-operation with any statutory authority, in furtherance of the above.

The charity operates within the parameters laid down within its constitution and standing orders and does so without distinction of sex, sexual orientation, race, or of political or religious opinions. There have been no material changes to these policies since the date of the last annual report.

### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission when examining their aims, objectives and future plans of the organisation.

### *Activities*

The charity is pleased to report the strategic developments, key achievements, and community-focused initiatives undertaken by the Manor Farm Community Association during the year end March 2025. This period was characterized by proactive facility improvements, the expansion of critical services, and robust project management in the face of unforeseen challenges. The Association's dedicated team has worked tirelessly to enhance its infrastructure, secure vital funding, and deepen its positive impact on the community.

### **Accommodation and Facilities**

A primary focus for the year was the strategic enhancement of our physical assets to better serve our beneficiaries and ensure a safe, efficient environment for our staff and visitors.

#### Addressing Critical Infrastructure Needs

The start of the year saw the charity invest heavily into the gymnasium with the long overdue replacement of the old wooden floor with the installation of a new wet pour pulastic polymer floor ideal for gymnastics, badminton and all keep fit activities. The timber floor it replaced was almost 50 years old and beyond further repair. It is hoped the new floor will provide a service of similar longevity.

The year presented a significant infrastructure challenge with the ongoing deterioration of the heating and hot water systems at the Manor Farm site. The one remaining boiler, from the original four, failed numerous times during the year and due to the age of the boiler, now over 50 years old, repair and replacement of the failed parts became increasingly impossible.

Walsall Council, our landlord, are well aware of the problem and managed to source a replacement boiler from another Council property that provided a temporary and interim solution.

Looking ahead, the charity remains in active discussions with the Council regarding a long-term plan to install a completely new heating and hot water system for the building, which will also separate the supply for Elmwood School and the Community Association, providing both entities with greater autonomy and control.

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# MANOR FARM COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### Motivation Hub Refurbishment

One of the most ambitious projects of the year was the extensive refurbishment of the old domestic science area to create a modern, purpose-built space for 'The Motivation Hub'. This was a complex and intricate undertaking, particularly the plumbing and drainage modifications required to install a self-contained, disabled-access toilet complete with hoist equipment. This capability was identified as a critical need by Walsall Council, who had noted a significant shortage of such facilities within the borough and guaranteed a cohort of referrals for the Hub once the facilities were in place.

The refurbishment also included a new ceiling, state-of-the-art lighting, redecoration, new flooring, and the installation of bespoke furniture specifically designed for wheelchair clients.

The director of the Motivation Hub, Suzanne Sant, expressed immense satisfaction with the new area, and we are confident it will enable the expansion of their vital services. The successful completion and occupation of this new space on March 1st 2025 marked a major achievement.

### Strategic Space Reallocation and Optimization:

To optimize our building's layout and accommodate the growth of our services, the charity also carried out a strategic reallocation of several key spaces.

The Silver Service was successfully relocated to the library, with all activities now conveniently located on the ground floor to improve accessibility for its elderly clientele. The Silver Service staff are now housed in an upstairs office, and all telephone and internet lines were seamlessly transferred and are fully operational.

This move also created a new opportunity for the United Support Group, which took occupancy of two rooms in the Manor Bytes section of the building and is already considering expanding into a third room to support its continued growth providing much needed support services for families with autistic children.

### Investment in Digital Access

The charity successfully secured a £6,000 grant from The Good Things Foundation, to create a new ICT suite at Manor Farm. This initiative provides essential IT resources and training to local residents, helping to bridge the digital divide and empower individuals with fundamental computer skills that are now necessary to function in daily modern life and employment.

### **Key Services and Projects**

Our commitment to serving the community has been demonstrated through the continuation of existing projects and the successful launch of new initiatives that address pressing local needs.

#### **The Silver Service**

The Silver Service, a highly respected and well-regarded provision for older people aged 50 and above in Walsall, continued its crucial work. The service's core mission is to combat social isolation and promote independent living by enabling older individuals to remain in their own homes, thereby alleviating pressure on statutory health and care services. We provide a range of activities, including regularly organized group sessions, social outings, and educational workshops, all designed to foster social connections and provide mental stimulation. A key component of the service involves our trained professionals and dedicated volunteers who provide personalized home visits, offering companionship, assistance with daily tasks, and emotional support.

We also continue to offer specialized support for those who have been bereaved through supported activities like nature walks and coffee groups. The project, eternally grateful for the funding received from The Reaching Communities Lottery Fund, will continue until 31 March 2026.

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# **MANOR FARM COMMUNITY ASSOCIATION**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2025***

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### **Leadership on Key Projects**

The year presented a significant challenge with the liquidation of Steps to Work (STW) in September, the former lead contractor for the charity for both the Walsall Bridges and Black Country Futures projects.

In response, the charity stepped up to take the lead on both initiatives and was successful in securing a new direct contract with Walsall Council for the Walsall Bridges Project, ensuring the continuity of this essential service. For the Black Country Futures project, we successfully received and distributed the final six months of funding to our partners, upholding our commitment to the collaboration.

Following an unsuccessful application for continuation funding from the National Lottery Community Fund, we held a strategic development day in January 2025 to discuss and chart a new path forward for the partnership.

### ***Volunteers***

#### **The Contribution of Volunteers**

The invaluable contributions of our volunteers are a cornerstone of the Manor Farm Community Association's work. The dedication of these individuals significantly enhances our ability to deliver essential services to the community. In particular, we extend our heartfelt gratitude to the volunteers who support the Silver Service project. These compassionate individuals work alongside our trained professionals to provide personalized home visits to older people, offering companionship and assisting with daily tasks.

Their support is critical in helping to combat social isolation and promoting the independent living of our beneficiaries. The time, skills, and empathy that our volunteers provide are instrumental in fostering a sense of belonging and improving the overall well-being of the people we serve. We are incredibly thankful for their unwavering commitment to our mission.

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# MANOR FARM COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Achievements and performance**

*Significant activities and achievements against objectives*

#### **Collaboration and Partnership Work**

A cornerstone of our success is our collaborative approach and the establishment and nurturing of strong partnerships with other key organizations. We are proud of our continued work alongside statutory bodies, local community groups, and regional authorities to deliver a coordinated and impactful service.

#### **Walsall Council**

Our strong and lengthy relationship with Walsall Council remains a vital component of our work, with the Council and the Association working together to deliver a broad spread of community-based services.

Over the 12-month period this has included:

#### Walsall Bridges:

Following the liquidation of Steps to Work (STW) in September, the former lead contractor for the Walsall Bridges Project, Manor Farm Community Association stepped up to take the lead and successfully secured a new direct contract with the Council, ensuring the continuity of this essential service for the community.

The project supports economically inactive adults to regain employment or access training.

#### East Locality Lead:

The association has continued to work hard in establishing itself as the locality hub for the Council for the east of the town and building the locality-based model of support for Walsall's voluntary, community, faith, and social enterprise sector; its role to empower organisations and groups to build strength and resilience within their local communities.

The role has seen the charity leading and providing:

- Support to registered charities, CIC's, CIO's, Sports Groups, Faith Groups, Social Enterprises and Constituted groups.
  - Boroughwide promotion of activities and services
  - Increased access to local, regional, and national funding opportunities
  - Support for new and emerging groups
  - Support for the increase of efficiencies and sustainability
  - Volunteering opportunities
    - Support with Policies, charitable status, and registrations
    - developmental training opportunities
    - Opportunities for groups to work together around common themes to support each other
    - Support with developing project ideas
    - 1-2-1 meetings
    - Monthly newsletters
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# MANOR FARM COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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Over the year we have supported over 300 different organisations with a great variance in the level of support required. Some groups require intensive support as they are just starting up and need help with constitutions, governance and establishing legal identity with other more established groups it's more a case of catching up occasionally or sending out relevant information such as funding opportunities or community updates.

Successes include supporting groups to access funding, developing 'Community Friends' and the provision of monthly networking/training events covering a wide range of topics with guest speakers.

These have been very well attended and, in addition to the benefit of being able to cascade information to a large number of groups simultaneously, the workshops have enabled groups to meet and develop relationships and working partnerships.

### Walsall Connected:

One to one sessions with members of the public to upskill them in digital literacy to enable them to gain access to council online services.

### Making Connections Walsall:

Our social prescribing contract with Walsall Council for the East of Walsall continues to be successful in the personal support and signposting residents to access community services and activities to improve their health and wellbeing.

168 individual interviews and assessments took place with problems of depression, anxiety and social isolation being of uppermost concern, accounting for over 88% of referrals

### Crisis Support:

We also worked with the Council to provide financial support to residents in crisis, distributing over £20,000 in aid and 200 free bus passes. The funds are used to support households in most need, particularly those who may not be eligible for other government support but who are nevertheless in urgent need and require crisis support to help meet the ever-increasing cost of food and utilities.

### Community Development:

The charity also received £11,000 from the Council for community development activities which the charity focused on improving its work with volunteers and encouraging new members of the public to access community provision.

The charity continues to benefit tremendously from the support of volunteers with over 300 hours of support provided each month.

The "Better Impact" volunteer management system has been implemented allowing the charity to maintain a centralised database system for our volunteers and enables targeted emailing, record keeping and, importantly, a tally of the hours of volunteer contribution which is extremely useful in calculating the SROI (social return on investment).

The charity was, therefore, extremely pleased to gain reaccreditation of the highly revered 'Investors in Volunteers' award, the prestigious UK quality standard that provides a rigorous, independent benchmark of an organisation's excellence in volunteer management and involvement. Achieving this award, signifies our profound commitment to putting volunteers at the very heart of the organisation's operations.

For our charity, this achievement confirms that our processes, from recruitment and training to support, supervision, and recognition, meet nationally recognised best practices, ensuring that their dedicated volunteers feel genuinely valued, developed, and motivated.

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# **MANOR FARM COMMUNITY ASSOCIATION**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2025***

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### **Thrive Bus**

The charity's 'Thrive Project', its mobile well-being service delivered in partnership with Bloxwich Community Partnership and Community Transport continued to be hugely successful as a way to engage with hard-to-reach groups within their own communities.

The converted bus, with its "Let's Chat!" branding continued to travel to venues all around the town, with the offer of a free drink and chat with our onboard staff offering residents advice, guidance, information and support for any issue they may be facing.

Between 200 to 300 people attend the bus every month with mental health issues continuing to be the most common cause for concern together with the worries about the increased cost of living, health, drugs, alcohol, domestic abuse, homelessness and accommodation difficulties.

Our 3-way partnership with Bloxwich Community Partnership and Community Transport has delivered the project since its inception in November 2021 and has thus far provided help for over 6,000 people.

Current funding for the project will run until end of March 2026 when there may then, should the project be deemed worthy of continuing, be the opportunity to retender.

### **Wider Determinants of Health**

The charity also partnered Brownhills Community Association in the delivery of a new one-year project 'wider determinants of health' that commenced on 1 May and aims to tackle complex social and economic inequalities across Walsall that impact on health and wellbeing.

The project involved the organisation and hosting of community wellbeing events that included:

- Wellbeing Talks (bowel cancer awareness)
- Coffee mornings
- Wellbeing Walks
- Benefits information sessions

And various tasters in community activities including:

- Ballroom Dancing taster sessions
- Art Taster sessions
- Sporting sessions
- Line Dancing
- Escape room activities to build confidence
- Walking Cricket
- Community Walks

The project was very successful and, as a spin off, was also very successful in increasing footfall into the Manor Farm Centre and engagement into the many other services and activities we provide.

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# MANOR FARM COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### West Midlands Combined Authority (WMCA)

We are proud to have partnered with the West Midlands Combined Authority on a "Test and Learn" project, for which we were awarded £20,000. This initiative was designed to run until March 2025 and aimed to empower Walsall residents with disabilities by providing them with a platform to voice their needs and concerns. The success of this project suggests it has the potential to continue beyond its initial end date.

We have continued to build on our strong relationships with other community organizations. In a crucial partnership with the Bloxwich Community Partnership, we secured a significant £139,569 for the "New Digital Divide" project, which will run until July 2027.

We also continued our work with local sports clubs, Ace Academy and Active Gym, to deliver the Holiday Activity and Food (HAF) program, providing activities for children over the Easter, Summer, and Christmas holidays.

We assumed the lead role on the Black Country Futures project after the liquidation of Steps to Work, successfully receiving and distributing the final six months of funding to our partners. Following an unsuccessful application for continuation funding from the National Lottery Community Fund, we held a strategic development day in January 2025 to discuss and chart a new path forward for the partnership.

### Quality counts

The charity's successful reaccreditation of the Matrix Standard is a key validation of the high quality and professional integrity of its Information, Advice, and Guidance (IAG) services. As the Department for Education's national quality mark for IAG, this achievement demonstrates our commitment to ensuring that individuals receive impartial, relevant, and effective guidance to make informed decisions about their learning, work, and life goals.

The award not only affirms our IAG provision is excellent, but having held the award continuously this reiterates our dedication to continuous improvement, robust leadership, and having the necessary resources to deliver impactful, person-centred support. The organisation is immensely proud of this reaccreditation because it instils trust in service users, reassures partners and funders of our professionalism, and ultimately ensures the community has access to the highest tier of advice that enables them to achieve their full potential.

The charity was also highly honoured to have been nominated for a number of awards over the last twelve months, the Community Inspiration Awards in September 2024; the Business and Enterprise Awards in October, recognising organisations that have made positive contribution to their locality, where the charity had been the runner up; and the Social Economy Awards in November 2024, recognising an organisations overall contribution to the Social Economy where the Association had been nominated in both the individual (Sue Evans) and the organisation categories.

Although the charity didn't win in these categories it was a privilege to be shortlisted from organisations from across the West Midlands and to raise the profile of Manor Farm and Walsall Voluntary and Community Service.

### Fundraising performance

#### New Funding and Initiatives

The year saw the successful acquisition of new funding for several innovative projects. We were awarded £20,000 from the West Midlands Combined Authority (WMCA) to conduct a "Test and Learn" project, which ran until March 2025. This initiative was designed to empower Walsall residents with disabilities by providing them with a platform to voice their needs and concerns. This work has the potential to continue beyond its initial end date. Additionally, in a crucial partnership with the Bloxwich Community Partnership, we secured a significant £139,569 for the "New Digital Divide" project, which will run until July 2027.

We secured a new pilot initiative, 'WorkWell', funded by Black Country Healthcare with a grant of £65,057 until March 2026. This vital program provides dedicated Work and Health Coaches to support individuals living with health conditions or disabilities, helping them to find, remain in, or return to work.

Our strong performance and proven track record led to the granting of an additional year of funding for three of our long-standing projects—the East Locality, Making Connections, and the Thrive Wellbeing Bus—without the need for a re-tender process. The Wider Determinants of Health project has also continued to perform exceptionally well, consistently meeting its expected outcomes.

We continued our crucial work in providing direct financial assistance to residents in need through the Housing Support Fund, receiving a further £10,000 for distribution. By the end of February 2025, approximately £5,000 of the fund had been distributed, with the remaining funds earmarked for continued support.

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# **MANOR FARM COMMUNITY ASSOCIATION**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2025***

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### **Financial review**

#### **Financial Performance and Review**

With continued financial awareness and prudence, the charity continues its focus on financial sustainability, growth and, with it, the ability to continue to expand, develop and deliver its wide range of services, activities and facilities to the local community.

The financial statements for the year ended 31 March 2025 have been prepared and audited with the total income for the year at £1,168,331, an increase of £300,000 or over 30% on the previous year and primarily due to the growth in restricted grant income for the delivery of specific charitable project activities.

Worthy of note however is that £102,986 of this income relates to funding that was then distributed to partner organisations due to the charity assuming the lead role for Big Lottery 'Black Country Futures' employability project after the demise of 'Steps to Work'.

Income from trading activities decreased by £31,393 to £349,878, down from £381,271 and due largely to decreased income from lettings and room hire.

Investment income again saw an increase up £13,981 from £74,749 to £88,730 and continues to be a key factor in contributing to the charity's ability to show a positive outcome for the year.

Not surprisingly, expenditure also increased by almost £200,000 to £1,063,249 from £873,417, due predominantly to increases in staffing associated with the increased programme delivery.

The charity is extremely pleased to conclude the year therefore with a surplus of £105,082 that will be used wisely and with due care and careful consideration in helping the charity move forward with its plans for the future.

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# **MANOR FARM COMMUNITY ASSOCIATION**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **External Funding**

The charity success in working with, and receiving funding from, external bodies and partner organisations in grant aid to deliver its work, continued with £704,081 received during the year analysed as follows:

- £116,000 from Walsall Council for our 'Walsall connected' project at the Manor Hospital and Walsall Library.
  - £113,525 from the Big Lottery Reaching Communities Fund for year one of our two-year project to address social isolation amongst older people in Walsall, Walsall Silver Service.
  - £102,986 from National Lottery Community Fund for distribution to partner organisations in our lead role of the 'Black Country Futures' employability project.
  - £87,924 from Steps To Work for our 'Walsall Bridges' employability program.
  - £35,000 from Walsall MBC for our role as East Locality Lead.
  - £35,000 from Walsall MBC for our 'Making Connections Walsall' project for people in the eastern section of the Borough helping to combat social isolation by connecting them to community-based provision.
  - £33,090 from Bloxwich Community Partnership for our partnership contract for the 'Thrive -Let's Chat' bus.
  - £31,600 from Brownhills Community Association for our partnership contract for the 'Wider Determinants of Health' project
  - £24,322 from National Lottery Community Fund for our delivery as part of the 'Black Country Futures' employability project
  - £22,000 from Walsall Council for 'Housing Support Fund' distribution.
  - £20,000 from West Midlands Combined Authority for 'Test and Learn' project.
  - £18,214 from West Midlands Combined Authority for 'Digital Divide' project
  - £11,000 from Walsall Council Community Development Fund to assist with volunteer recruitment.
  - £8,480 from Walsall Council for Holiday and Food Activities
  - £7,280 from Bloxwich Community Partnership for our delivery on the youth 'Positive Outcomes Project' (POP)
  - £6,000 received from Walsall Council for our Manor Farm 'Walsall Connected' project
  - £6,000 received from Good Things Foundation for ICT provision
  - £20,000 from Walsall Public Health for distribution to partner organisations on the 'Feeding Our Futures' project; part of our role as locality lead, of which £3,130 was retained for our delivery on the project.
  - £3,000 from Walsall Council for our role as a 'Family Hub' Centre
  - £2,660 from a variety of sources for small community celebration events
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# MANOR FARM COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### *Reserves policy*

It is the policy of the charity that unrestricted funds that have not been designated for a specific use should be maintained at a level of minimum twelve months expenditure. Reserves ensure the charity's financial stability, acting as a buffer against unforeseen income shortfalls or unexpected expenditures to manage risks effectively.

The target reserves meets three key objectives:

- **Service Continuity/operational resilience:** To maintain essential service delivery during periods of financial loss or uncertainty.
- **Sustainability:** To provide a period for the application/securing of alternative funds/income streams to ensure the continuation of the charity.
- **Orderly Wind-Down/Staff security and transition:** To ensure the charity can fund all staff costs for one full year in the event of potential closure, providing a structured, dignified employment transition period.

### **Plans for future periods**

The charity has considerable hopes and plans for the future including:

- Continued improvements to the facilities and infrastructure of our premises
- Exploration and development of services for young people
- Identify and secure new areas of work and associated funding
- Secure continued 'Investors in Volunteers' accreditation
- Continued expansion and development of the Silver Service

### **Structure, governance and management**

The constitution of Manor Farm Community Association adopted in 1977, outlines the governance arrangements for the charity and the eligibility and selection process by which trustees are appointed. The governance of the charity is conducted through the board of elected trustees who give of their time freely and are responsible for the overall control and decision making of the charity to achieve the charity's stated objectives.

They meet when required and new trustees follow an induction process to introduce them to their role, after eligibility to serve as a charity trustee has been duly checked. The trustees are also able to co-opt and appoint new trustees to assist with the governance and management of the charity.

The trustees are cognizant of the risks to the sustainability of the charity and consideration and review of the pertaining issues is a key focus of their meetings, as are the maintenance of a risk register and the implementation of strategies and systems to lessen these where possible.

The Chief Executive of the charity provides them with a copy of the constitution and standing orders and with copies of past minutes of meetings, annual reports, and accounts. The charity is not currently a company limited by guarantee.

To assist the trustees, members of staff are employed directly by the charity to implement and carry out the day-to-day activities and business of the organization and these are managed and led by the Chief Executive of the charity who reports directly to the charity board of trustees. In addition to paid staff, the charity is extremely fortunate to have a growing number of volunteers who ably support and assist with the development and delivery of services and activities.

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# MANOR FARM COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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The trustees who served during the year and up to the date of signature of the financial statements were:

A White

J Arblaster

A Weller

R Butler

S Bawa

(Resigned 30 June 2024)

### Staffing

The success of Manor Farm Community Association is a direct result of the dedication and tireless work of our staff. We are immensely grateful for their commitment throughout the year.

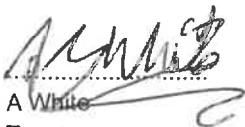
We extend our special thanks to our senior management team, to our Chief Executive, Gary Bird and to our Charity Manager Sue Evans, for their exemplary and unwavering leadership. We also thank and congratulate Georgina Ball in her new role as Deputy Charity Manager and Terri Fryer and Gayle Johnston, for their diligence and commitment in their roles as community development managers.

Their collective efforts have been instrumental in navigating the challenges of the past year and in securing new opportunities for the future.

The Board of Trustees also wishes to thank all staff for their perseverance and diligence. Their hard work has been crucial in securing new funding and maintaining a high level of service to our community.

In conclusion therefore and final recognition of another very proud year for the charity and the provision, services and activities delivered, I place on record the sincere and greatest thanks of myself and my fellow trustees to Gary Bird our Chief Executive, to Sue Evans our Charity Manager and to all of our staff and wonderful volunteers who continue to toil daily on behalf of Manor Farm Community Association for the benefit of our community.

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

  
A White

Trustee

Date: 16 DECEMBER 2025

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# **MANOR FARM COMMUNITY ASSOCIATION**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2025***

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The trustees 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).

The law applicable to charities in England and Wales 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 of the charity 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 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 sufficient 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

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# MANOR FARM COMMUNITY ASSOCIATION

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF MANOR FARM COMMUNITY ASSOCIATION

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#### Opinion

We have audited the financial statements of Manor Farm Community Association (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
  - sufficient accounting records have not been kept; or
  - the financial statements are not in agreement with the accounting records; or
  - we have not received all the information and explanations we require for our audit.
-

# **MANOR FARM COMMUNITY ASSOCIATION**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF MANOR FARM COMMUNITY ASSOCIATION**

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#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Other matters**

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

#### **Other matters which we are required to address**

This is a first year audit engagement and as such, the comparative figures are unaudited, and we provide no assurance over them. Sufficient opening balance work has been performed to enable an unqualified opinion over the current year figures.

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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**MANOR FARM COMMUNITY ASSOCIATION**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF MANOR FARM COMMUNITY ASSOCIATION**

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**Keval Dattani ACA (Senior Statutory Auditor)**  
For and on behalf of BK Plus Audit Limited, Statutory Auditor  
Chartered Certified Accountants  
Azzumi House  
Walsall Road  
Aldridge  
Walsall  
WS9 0RB  
Date: .....16/12/2025

**MANOR FARM COMMUNITY ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds		Restricted funds		Total		UNAUDITED		Total	
		2025	£	2025	£	2025	£	2024	£	2024	£
<b>Income from:</b>											
Donations and legacies	3	772		-		772	10,064	-		10,064	
Charitable activities	4	24,870	704,081	704,081	728,951	728,951	32,731	395,675	395,675	428,406	
Other trading activities	5	349,878	-	-	349,878	349,878	381,271	-	-	381,271	
Investments	6	88,730	-	-	88,730	88,730	74,749	-	-	74,749	
<b>Total income</b>		<b>464,250</b>	<b>704,081</b>	<b>704,081</b>	<b>1,168,331</b>	<b>1,168,331</b>	<b>498,815</b>	<b>395,675</b>	<b>395,675</b>	<b>894,490</b>	
<b>Expenditure on:</b>											
Charitable activities	7	389,535	673,714	673,714	1,063,249	1,063,249	359,567	513,850	513,850	873,417	
<b>Total expenditure</b>		<b>389,535</b>	<b>673,714</b>	<b>673,714</b>	<b>1,063,249</b>	<b>1,063,249</b>	<b>359,567</b>	<b>513,850</b>	<b>513,850</b>	<b>873,417</b>	
<b>Net income and movement in funds</b>		<b>74,715</b>	<b>30,367</b>	<b>30,367</b>	<b>105,082</b>	<b>105,082</b>	<b>139,248</b>	<b>(118,175)</b>	<b>(118,175)</b>	<b>21,073</b>	
<b>Reconciliation of funds:</b>											
Fund balances at 1 April 2024		2,432,494	3,000	3,000	2,435,494	2,435,494	2,293,246	121,175	121,175	2,414,421	
<b>Fund balances at 31 March 2025</b>		<b>2,507,209</b>	<b>33,367</b>	<b>33,367</b>	<b>2,540,576</b>	<b>2,540,576</b>	<b>2,432,494</b>	<b>3,000</b>	<b>3,000</b>	<b>2,435,494</b>	

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.


# MANOR FARM COMMUNITY ASSOCIATION

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	UNAUDITED 2024 £	£
<b>Current assets</b>					
Debtors	14	100,069		98,065	
Cash at bank and in hand		2,682,737		2,445,399	
		<u>2,782,806</u>		<u>2,543,464</u>	
<b>Creditors: amounts falling due within one year</b>	15	(176,230)		(41,970)	
<b>Net current assets</b>		2,606,576		2,501,494	
<b>Creditors: amounts falling due after more than one year</b>	16	(66,000)		(66,000)	
<b>Net assets</b>		<u>2,540,576</u>		<u>2,435,494</u>	
<b>The funds of the charity</b>					
Restricted income funds	19	33,367		3,000	
Unrestricted funds	20	2,507,209		2,432,494	
		<u>2,540,576</u>		<u>2,435,494</u>	

The financial statements were approved by the trustees on 16 DECEMBER 2025

  
A White  
Trustee

# MANOR FARM COMMUNITY ASSOCIATION

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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	Notes	2025 £	£	UNAUDITED 2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	23		148,608		(109,314)
<b>Investing activities</b>					
Investment income received		88,730		74,749	
<b>Net cash generated from investing activities</b>			88,730		74,749
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			237,338		(34,565)
Cash and cash equivalents at beginning of year			2,445,399		2,479,964
<b>Cash and cash equivalents at end of year</b>			2,682,737		2,445,399

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# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Charity information

Manor Farm Community Association is an unincorporated charity, a public benefit entity as defined by FRS102.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. 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 charity 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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

#### 1.4 Income

Income is recognised when the charity 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 charity 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 charity 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.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

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# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

#### 1.5 Expenditure

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.

Costs of raising funds includes costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Expenditure on charitable activities includes cost 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.

Support costs are those that assist the work the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Other expenditure represents those items not falling into the categories of costs of raising funds or expenditure on charitable activities. Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

#### 1.6 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.

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### **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.

#### **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 charity's contractual obligations expire or are discharged or cancelled.

### 1.8 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 1.9 Retirement benefits

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

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# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 2 Critical accounting estimates and judgements

In the application of the charity'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.

#### Accrued and Deferred Income

In recognising accrued income in the financial statements, management estimate work completed but not billed to the client. In recognising deferred income in the financial statements management estimate work billed to the client but not completed. These estimates are based on project contracts, project knowledge and professional judgement.

#### Accruals

The charity recognises accruals as part of its financial reporting process to ensure that expenses and liabilities are recorded in the period in which they are incurred, regardless of when payment is made. Accruals are estimated based on historical data, contractual obligations, and management's best judgement. These estimates are reviewed periodically and adjusted as necessary to reflect the most accurate financial position.

#### Defined Benefit Pension Scheme

The preparation of financial statements for the pension scheme requires the use of accounting estimates and judgments. These estimates are based on historical experience, current circumstances, and reasonable expectations of future events. Key areas where estimates are applied include:

**Actuarial Assumptions:** The valuation of defined benefit obligations relies on actuarial assumptions, including discount rates, inflation rates, salary growth, and life expectancy. These assumptions are reviewed annually and adjusted based on current market conditions and expert advice.

**Provision for Liabilities:** Provisions for liabilities, such as legal claims or contingent obligations, are recognised based on the best estimate of the expenditure required to settle the obligation.

The trustees regularly review these estimates and assumptions to ensure they remain appropriate. However, actual results may differ from these estimates, and any changes are recognised in the period they occur.

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	UNAUDITED Unrestricted funds 2024 £
Donations and gifts	772	10,064

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# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	UNAUDITED		Total 2024 £
				Unrestricted funds 2024 £	Restricted funds 2024 £	
Miscellaneous income	24,870	-	24,870	32,731	-	32,731
Grants and external income (see note 7)	-	704,081	704,081	-	395,675	395,675
	<u>24,870</u>	<u>704,081</u>	<u>728,951</u>	<u>32,731</u>	<u>395,675</u>	<u>428,406</u>

### 5 Income from other trading activities

	UNAUDITED	
	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Letting and licensing arrangements	327,569	363,689
Other income	22,309	17,582
Other trading activities	<u>349,878</u>	<u>381,271</u>

### 6 Income from investments

	UNAUDITED	
	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>88,730</u>	<u>74,749</u>

# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 7 Grants and External Income

Grants and external income - Restricted:	2025	UNAUDITED 2024
	£	£
Walsall MBC Housing Support Fund	22,000	22,000
Walsall MBC Community Development	11,000	11,000
Silver Scheme	113,525	35,071
Big Lotto adjustment	0	-35,788
Walsall MBC Holiday Activities & Food	8,480	14,565
Steps to Work	87,924	69,354
Walsall MBC - Resilient Communities	35,000	35,000
Walsall MBC Making Connections Walsall	35,000	35,000
Walsall MBC Hospital and Library Project	116,000	112,000
Thrive	33,090	65,168
Multiply Project	0	5,053
Walsall MBC Connected	6,000	9,000
POP	7,280	6,240
Walsall Council - SPOKE	3,000	3,000
Walsall MBC Youth Provision	0	1,000
Walsall MBC Spark	0	2,345
Walsall MBC Connected Services IT	0	900
West Midlands Combined Authority Diversity in Civic0 Leadership		1,600
BCF 2	24,322	0
Wider Determinants Fund	31,600	0
Miscellaneous small projects	2,660	3,167
Good Things Foundation	6,000	0
Feeding The Futures	20,000	0
Digital Divide	18,214	0
National Lottery BCF	102,986	0
WMCA - Test & Learn	20,000	0
	<u>704,081</u>	<u>395,675</u>

# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 8 Expenditure on charitable activities

	2025	UNAUDITED 2024
	£	£
<b>Direct costs</b>		
Staff costs	734,165	665,357
Charitable expenditure	208,805	104,975
Premises costs	50,019	50,675
Repairs and maintenance	43,844	32,132
Bank charges	908	1,174
Printing, postage, stationery	8,308	8,004
	<u>1,046,049</u>	<u>862,317</u>
<b>Share of support and governance costs</b>		
Support	17,200	11,100
	<u>1,063,249</u>	<u>873,417</u>
<b>Analysis by fund</b>		
Unrestricted funds	389,535	359,567
Restricted funds	673,714	513,850
	<u>1,063,249</u>	<u>873,417</u>

### 9 Net movement in funds

	2025	UNAUDITED 2024
	£	£

The net movement in funds is stated after charging/(crediting):

Fees payable to the charity's auditor:

- for the audit of the charity's financial statements

6,250

-

- for other assurance services

3,750

6,000

### 10 Auditor's remuneration

Fees payable to the charity's auditor and associates:

2025

UNAUDITED  
2024

£

£

**For audit services**

Audit of the financial statements of the charity

6,250

-

**For other services**

Audit-related assurance services

3,750

6,000

### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, and no expenses were reimbursed either.

# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 12 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
39	39

#### Employment costs

	2025 £	2024 £
Wages and salaries	667,075	616,759
Social security costs	46,250	29,526
Other pension costs	20,840	19,072
	<u>734,165</u>	<u>665,357</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 - £70,000	2	2

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>65,734</u>	<u>61,648</u>

The trustees consider the key management personnel to be the Chief Executive.

### 13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 14 Debtors

Amounts falling due within one year:

	2025 £	2024 £
Other debtors	-	4,685
Prepayments and accrued income	100,069	93,380
	<u>100,069</u>	<u>98,065</u>

# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Creditors: amounts falling due within one year		2025	UNAUDITED 2024
	Notes	£	£
Other taxation and social security		12,231	9,505
Deferred income	17	125,265	-
Trade creditors		1,579	3,118
Accruals		37,155	29,347
		<u>176,230</u>	<u>41,970</u>

16 Creditors: amounts falling due after more than one year		2025	UNAUDITED 2024
		£	£
Defined benefit pension scheme deficit		<u>66,000</u>	<u>66,000</u>

The charity participates in the West Midlands Pension Fund, a multi-employer defined benefit final salary scheme where the share of the net assets and liabilities applicable to each employer is not identifiable. The scheme is administered for the benefit of Local Authority employees and other bodies and is managed in accordance with the Local Government Pension Scheme Regulations. The charity has been advised that in the scheme's last actuarial report, a valuation deficit of £66,000 was identified relative to the charity's involvement in the scheme.

17 Deferred income		2025	UNAUDITED 2024
		£	£
Other deferred income		<u>125,265</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

	2025	UNAUDITED 2024
	£	£
Deferred income is included within:		
Current liabilities	<u>125,265</u>	<u>-</u>
Movements in the year:		
Deferred income at 1 April 2024	-	28,000
Released from previous periods	-	(28,000)
Resources deferred in the year	<u>125,265</u>	<u>-</u>
Deferred income at 31 March 2025	<u>125,265</u>	<u>-</u>

# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Retirement benefit schemes	UNAUDITED	
	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	20,840	19,072

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
	UNAUDITED			
Walsall MBC Housing Support	-	22,000	(22,000)	-
Walsall MBC Community Development	-	11,000	(11,000)	-
BCF 2	-	24,322	(21,383)	2,939
Walsall MBC Holiday Activities and Food	-	8,480	(8,480)	-
Steps to Work	-	87,924	(87,924)	-
Walsall MBC Resilient Communities	-	35,000	(35,000)	-
Walsall MBC Making Connections Walsall	-	35,000	(35,000)	-
Walsall MBC Hospital and Library Project	-	116,000	(116,000)	-
Walsall MBC Thrive	-	33,090	(33,090)	-
Silver Service	-	113,525	(113,525)	-
National Lottery BCF	-	102,986	(102,986)	-
Walsall MBC Connected	3,000	6,000	(9,000)	-
Wider Determinants Funds	-	31,600	(31,600)	-
POP	-	7,280	(7,280)	-
Walsall MBC - SPOKE	-	3,000	(3,000)	-
Good Things Foundation	-	6,000	(6,000)	-
Misc small projects	-	2,660	(2,660)	-
Feeding the Futures	-	20,000	-	20,000
Digital Divide	-	18,214	(7,786)	10,428
WMCA Test & Learn	-	20,000	(20,000)	-
	<u>3,000</u>	<u>704,081</u>	<u>(673,714)</u>	<u>33,367</u>

# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 19 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Walsall MBC Housing Support	-	22,000	(22,000)	-
Walsall MBC Community Development	-	11,000	(11,000)	-
Silver Scheme/Big Lotto	110,901	(718)	(110,183)	-
Walsall MBC Holiday Activities and Food	-	14,565	(14,565)	-
Steps to Work	7,774	69,354	(77,128)	-
Walsall MBC Community Projects	-	35,000	(35,000)	-
Walsall MBC Making Connections Walsall	-	35,000	(35,000)	-
Walsall MBC Hospital Project	-	43,000	(43,000)	-
Walsall MBC Thrive	-	65,168	(65,168)	-
Multiply Project	-	5,053	(5,053)	-
Warm Hub	-	3,068	(3,068)	-
Walsall MBC Connected	2,500	9,000	(8,500)	3,000
Walsall MBC Library Project	-	69,000	(69,000)	-
POP	-	6,240	(6,240)	-
Walsall MBC Family Hub	-	3,000	(3,000)	-
Walsall MBC Youth Provision	-	1,000	(1,000)	-
Walsall MBC Spark	-	2,345	(2,345)	-
Walsall MBC Connected Services IT	-	900	(900)	-
West Mids Diversity in Civic Leadership	-	1,600	(1,600)	-
Walsall MBC Coffee Morning	-	100	(100)	-
	<u>121,175</u>	<u>395,675</u>	<u>(513,850)</u>	<u>3,000</u>

#### 20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
	<b>UNAUDITED</b>			
Designated	600,000	-	-	600,000
General funds	1,832,494	464,250	(389,535)	1,907,209
	<u>2,432,494</u>	<u>464,250</u>	<u>(389,535)</u>	<u>2,507,209</u>

# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 20 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Designated	600,000	-	-	600,000
General funds	1,693,246	498,815	(359,567)	1,832,494
	<u>2,293,246</u>	<u>498,815</u>	<u>(359,567)</u>	<u>2,432,494</u>

The designated fund of £600,000 represents the estimated cost to the charity of either relocating to alternative premises or expenditure on its existing premises if formal tenancy rights are granted.

#### 21 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
<b>At 31 March 2025:</b>			
Current assets/(liabilities)	2,573,209	33,367	2,606,576
Long term liabilities	(66,000)	-	(66,000)
	<u>2,507,209</u>	<u>33,367</u>	<u>2,540,576</u>
			<b>UNAUDITED</b>
	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
<b>At 31 March 2024:</b>			
Current assets/(liabilities)	2,498,494	3,000	2,501,494
Long term liabilities	(66,000)	-	(66,000)
	<u>2,432,494</u>	<u>3,000</u>	<u>2,435,494</u>

#### 22 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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<b>23</b>	<b>Cash generated from/(absorbed by) operations</b>	<b>2025</b>	<b>UNAUDITED</b>
			<b>2024</b>
		<b>£</b>	<b>£</b>
	Surplus for the year	105,082	21,073
	<b>Adjustments for:</b>		
	Investment income recognised in statement of financial activities	(88,730)	(74,749)
	<b>Movements in working capital:</b>		
	(Increase) in debtors	(2,004)	(4,493)
	Increase/(decrease) in creditors	8,995	(23,145)
	Increase/(decrease) in deferred income	125,265	(28,000)
	<b>Cash generated from/(absorbed by) operations</b>	<b>148,608</b>	<b>(109,314)</b>
<b>24</b>	<b>Analysis of changes in net funds</b>	<b>UNAUDITED</b>	
		<b>At 1 April 2024</b>	<b>Cash flows At 31 March 2025</b>
		<b>£</b>	<b>£</b>
	Cash at bank and in hand	2,445,399	237,338
	Loans falling due after more than one year	(66,000)	-
		<b>2,379,399</b>	<b>237,338</b>
			<b>2,616,737</b>

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**MANOR FARM COMMUNITY ASSOCIATION**

England & Wales - Charity number 505889

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# Accounts

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Charity registration number 505889 (England and Wales)

**MANOR FARM COMMUNITY ASSOCIATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# MANOR FARM COMMUNITY ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

A White  
J Arblaster  
A Weller  
R Butler

(Appointed 11 October 2023)

**Senior management**

Gary Bird  
Sue Evans

Chief executive  
Charity manager

**Charity number**

505889

**Independent examiner**

Christopher Hession C.A.  
Azzurri House  
Walsall Road  
Aldridge  
Walsall  
England  
WS9 0RB

# MANOR FARM COMMUNITY ASSOCIATION

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Statement of financial activities	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 27

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# MANOR FARM COMMUNITY ASSOCIATION

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)" (effective 1 January 2019).

#### **Objectives and activities**

As identified in its constitution the charity was established to:

- Provide and promote educational, recreational, social, cultural and leisure opportunities and services for the people of Walsall and the immediate community of Hatherton and Rushall.
- Establish a Community Centre and thereafter maintain and manage the Centre as appropriate in partnership and co-operation with any statutory authority, in furtherance of the above.

The charity operates within the parameters laid down within its constitution and standing orders and does so without distinction of sex, sexual orientation, race, or of political or religious opinions. There have been no material changes to these policies since the date of the last annual report.

#### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission when examining their aims, objectives and future plans of the organisation.

# MANOR FARM COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Achievements and performance

##### *Significant activities and achievements against objectives*

The Charity is pleased to report significant in year achievements and also considerable progress made on improvements to the facilities and premises from which it delivers its services.

#### Accommodation and facilities

Focusing firstly on its premises and site operation the charity is pleased to report:

- The installation of a CCTV system around the Manor Farm Centre to dramatically improve the visual information available and accessible from both the main and sports reception.

20 high-definition full colour cameras now cover both the interior and exterior of the premises including:

- Sports Reception Entrance
- Courtyard
- Gymnasium
- Sports reception
- Front Carpark
- Rear Carpark
- Rear main gates
- MUGA and 3G
- Front entrance
- Main reception
- Office area
- Community entrance
- Sports corridor
- Health and Fitness room x 2
- Sports Hall
- Inside sports reception
- Conference room
- Bar/Bistro
- Open area

The system has vastly improved security and safety for users of the building and has already proved useful in identifying criminal activity and helping police solve car theft from the car park.

- The introduction of a contactless electronic payment system for the charity due to the overwhelming demand from members wishing to use digital payment.

- The installation of air conditioning in the conference room and the significant improvement it had already made in the internal environment evidenced by customer feedback.

- The completion of the 'independent living' flat for Motivation Hub, 1 Hub Lane. The flat provides a realistic living environment within a former derelict classroom created by the installation of new walls to create separate lounge, bedroom and kitchen and dining areas.

The area had a fully functioning kitchen with fridge, oven, hob, sink and washing machine with both the sink and hob being height adjustable to accommodate clients in wheelchairs.

Officially opened for use by the Mayor of Walsall, Cllr Chris Towe, on 26th January 2024, Suzanne Sant, Director of the Motivation Hub was tremendously pleased with the conversion and the new area.

This is now used daily by the hub to teach independent living skills to its participants helping them to be able to participate and undertake day to day activities when at home such as cooking, washing up, making a bed, making a hot drink, etc.

- The installation of a new boiler at Pelsall Centre provided by Walsall Council that would now also provide hot water to the toilets for the first time ever.

# MANOR FARM COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2024*

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The new boiler had been relocated from its previous site location in the cellar, where it was always affected by flooding, to within the foyer area, where it was easily accessible.

This had made a fantastic improvement to the building and the members of the Pelsall Civic Society were extremely grateful.

- The ongoing process of replacing the buildings old surface mounted florescent lights with the new LED ceiling panel lights, safer, aesthetically and economically a big improvement over the old florescent tubes.

Notwithstanding these improvements, the Manor Farm building is over 50 years old and its heating and plumbing system, still the original installation, is now in desperate need of replacement. The system, originally with 4 operative boilers, is now running on the last 1 and the age of the boilers means that replacement parts are impossible to obtain.

The cost of replacement will be well into 6 figures and the disruption to service and time to complete the work will be considerable and not yet known.

The work however is now unavoidable as the existing system is now constantly out of operation and causing real problems to the charity and to Elmwood school who are also still linked and dependent. Meetings with Walsall Council indicate the work is scheduled to take place 2025/2026 when the separation (and new independent system for Elmwood School) will also occur.

Looking at the wider performance of the charity it is to the wide range of activities, services, and provision delivered throughout the year that we now turn:

# MANOR FARM COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2024*

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#### **Silver Service**

The year saw the Silver Service deliver its final year of provision with funding from Big Lottery with the charity continuing to explore other opportunities for funding to ensure the continuation and long-term sustainability of this much needed service.

The charity had extensively considered a transition towards CQC registered provision and also the introduction of services and activities at full cost recovery, but this would be at last resort as it would certainly remove access to the service from some of those most in need.

The need for the service to continue was without question, as is the significant aid it provides to the statutory health and care services, without which the cost to the public purse would be far, far greater.

The charity was successful in extending the scheme a further three months until end of December 2023 through the utilisation of unspent capital monies and, after further discussions with Big Lottery, decided to submit to them a further application for 2 years funding to continue the widely acclaimed and respected Silver Service for older people.

The first-round application was completed therefore and submitted 25 August proposing the associations continued delivery of essential services to the elderly, with a focus on combatting social isolation and promoting independent living. By keeping older individuals in their own homes, the program would alleviate the strain on the NHS and public purse while enriching the lives of older adults. The project continued to be aimed at older adults 50+ years of age living in Walsall.

Social isolation among the elderly is a growing concern, leading to adverse physical and mental health outcomes and placing additional strain on healthcare resources and public finances when older individuals are forced to enter care facilities prematurely. The recent pandemic and current cost of living crisis has increased the needs for this age group. By addressing these challenges head-on, the charity aims to implement a support system that enables older adults to remain in their own homes, fostering a sense of belonging, reducing loneliness, and ultimately improving their overall well-being.

The project included regularly organised group activities, outings, and educational sessions to encourage social connections, provide mental stimulation, and promote a sense of belonging among the elderly. Alongside, trained professionals/volunteers will visit elderly individuals at their homes, offering companionship, aiding with daily tasks, and emotional support for those who cannot access other provisions offered. This personalized approach will foster independence, reduce loneliness, and address immediate needs. We will continue to support bereavement through supported activities including nature walks and coffee groups. We will establish strong collaborative partnerships with local community organisations, VCSE organisations, healthcare providers, and relevant stakeholders. This collaboration will ensure a coordinated approach, reduce duplication of services, and maximise the impact of the funding investment.

The project application passed successfully through the first and second round assessment and the charity therefore awaited the final decision on its application for a further 2 years funding.

Trustees decided, pending the decision from Big Lottery, to continue the service and the associated employment of staff utilising funding from the charity's reserves but were delighted to receive the official notification of the award on 25 March and confirmation of a further £227,912 to fund the project for two years from 1 April 2024 until end of March 2026.

# MANOR FARM COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### **Making Connections**

The charities "Making Connections" referral service for older people, had proven itself indispensable during Covid and accordingly the charity had been rewarded with further funding from Walsall Council enabling the project to continue until end of March 2024.

Since its inception our charity has been responsible for the "making connections" service for the east of the borough providing support for a population coverage of just under 75,000 residents.

Our rapport with older people in the community and knowledge of their concerns and the services they need continues to grow, our communications with them more frequent and they have trust and belief in our knowledge, capacity, and range of expertise that we will continue to enable them to find local solutions to local issues that concern them.

The success of the project and the wide recognition of the help it provides was rewarded with a further year of funding from Walsall MBC until March 2025.

#### **Employability**

With the end of Building Better Opportunities funding in March 2023 funding the charity ardently explored each and every funding opportunity to continue this important area of our work.

Sue Evans continued to Chair the partnership of 12 Black Country wide organisations, Black Country Futures Strategic Board with the focus of the group collectively on raising the profile of the voluntary sector, and searching for funding for employability and well-being programmes, across the black country.

The charity was successful in soon securing two small contracts to continue employment support through the National Lottery Reaching Communities Fund and Walsall MBC.

The contracts, respectively worth £33,571 and £6,240 were aimed at residents with multiple barriers to employment, who are unemployed or employed on vulnerable contracts with the Walsall Positive Outcomes Project focused on young people.

Whilst small in comparison to the funding received through Building Better Opportunities the contracts did enable the continued employment of two staff formerly employed on those projects.

The charity was also successful, working as a partner to Steps to Work, in their bid to the UK Shared Prosperity Fund to support economically inactive residents aged 16+, securing a £102,740 contract enabling the employment of two part time delivery staff until March 2025.

It is hoped that this work could potentially lead to further opportunities through the UK shared prosperity fund administered through the West Midland Combined Authority via Walsall Council.

Notwithstanding the contracts secured, it is worth noting the associated funding has been reduced by over £225,000 when compared to the funding received from Building Better Opportunities and this has had a considerable impact on the staffing that can be employed to deliver the work; only 3 staff compared to 11 but this reduction did regrettably not align to a comparable reduction in expectation in work output.

# MANOR FARM COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### **Multiply**

The "Multiply" pilot aimed at the improvement of numeracy skills amongst the employed had been delivered by the association, at the request of Walsall Council, for 4 months ending March 2023, and had been extremely successful.

The charity was therefore asked to participate in the official 6 month roll out of the programme across Walsall, August 2023 – March 2024 and delivered its "Savvy Spender" curriculum.

The Savvy Spender' curriculum was embedded with the key criteria of being interactive, informative, and enjoyable for learners to create a buzz around learning whilst also providing relevant and useful information to learners for them to make more informed choices on their spending.

The programme, despite experiencing the project wide difficulties in attracting clients to participate, generated £5,053 and, by helping to maintain the high profile and reputation of the association will hopefully hold us in good stead for other projects and future funding.

#### **Thrive Bus**

The charity's 'Thrive' Project, it's mobile well-being service in partnership with Bloxwich Community Partnership and Walsall community Transport continues to be hugely successful, utilising a converted bus, with its "Let's Chat!" branding and travelling to various venues around Walsall, with the on-board staff offering residents advice, guidance, and support for any issue they may be facing.

The bus is an open access service where anyone can pop on for a drink, a chat and, hopefully, some support and signposting with any problem they have. Mental health issues have proved the most common cause for concern together with worries about the cost of living, finance, health, drugs, alcohol, domestic abuse, homelessness, and accommodation.

The partnership had delivered the project since its inception and had engaged with more than 4,000 people offering much needed advice, guidance and information.

The success of the project was rewarded with a further £120,000 of funding secured after tender to Walsall Council which is sufficient to extend the project until the end of April 2025.

#### **Resilient Communities Locality Lead**

The year also saw the charity win the tender to become Walsall Councils Resilient Communities Locality hub for the east of the Borough.

The hubs, four of them chosen by Walsall MBC to serve the four quarters of the town are part of the new model, in partnership with NHS Black Country Integrated Care Board (ICB), to deliver locality-based community hub support to the voluntary and community sector, championing them and enabling the voice of the sector to be heard.

Their view being that "Locality working is about improving the quality of life within the community and the way in which services are provided within that particular community rather than the council taking a blanket approach across the borough"

The charity was confirmed as the hub for the east of the Borough on 28 April with the other three areas to be served as follows:

South Walsall – Nash Dom Community Interest Company.

North Walsall – Bloxwich Community Partnership

West Walsall – Old Hall Peoples Partnership

# MANOR FARM COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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Our support would cover fundraising and bid writing, updating policies, sustainability, governance, volunteering and training and development, and would hopefully help raise the profile of the sector in strategic groups and meetings in the town.

The contract value was £35k per annum and would run, initially, until March 2025 with the option of a further twelve-month extension until end of March 2026.

#### **Work with Walsall Council**

The charity continues to work in close partnership with Walsall Council and enjoys a positive and mutually rewarding relationship. Over the year, the charity has collaborated to:

- Support Walsall residents to access online services. Part of a borough wide network of other community organisations, libraries, etc the project was to explore a different methodology of support for residents since the closure of Walsall Council face to face services (money, home, job).

The charity had to really 'hit the ground running' and train all front facing staff as quickly as possible given the demand for help from residents wishing to apply for Council Tax rebate.

Thus far the charity has distributed 104 laptops and internet dongles to help residents access the internet.

- Support Walsall residents to access online services at a brand-new Walsall Connected Hub at the Manor Hospital in Walsall and at Walsall Central Library
- Support Walsall residents in crisis to access financial support and help with the cost of utilities, food and the provision of white goods. Over the year the charity distributed £20,000 to those in need.
- Distribute 200 bus one day travel passes providing free travel around the west midlands.
- Install baby changing facilities around the Manor Farm Centre

The charity has also continued to benefit from its shop in the town centre, provided on a peppercorn rent agreement from Walsall Council and used to provide employment support and to showcase the wide range of services and activities provided by the charity.

#### **Childcare**

The charity continues to provide a home for YMCA Black Country with their Pelsall Lane Nursery residing within our premises and going from strength to strength providing day care for up to 50 children aged 6 weeks to 4 years.

The charity is also pleased to report its ongoing involvement and development of Walsall's Holiday Activity and Food programme or "HAF" for short.

Funded by the Department for Education, HAF is a free programme for children and young people aged 5 -16 and provides an enriching and exciting programme of holiday activities with the provision of a healthy lunchtime meal.

Eligibility is for those children who normally benefit from a free school meal and the scheme aims to ensure they can continue to eat healthily over the school holidays whilst taking part in activities that support their development and wider educational attainment.

The charity has developed this provision, in partnership with two local sports clubs, Ace Academy and Active Gym, and delivered over the Easter, Summer and Christmas school holidays

# MANOR FARM COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### Adult Education

The charity continues to deliver a small token of adult education provision after the total decimation of the service caused by the merger mania that occurred over 15 years ago. We offer small amounts of recreational provision in Watercolours, and Spanish and continue to attract small cohorts to City and Guilds Teaching Assistant Level 2. This provision was quality assurance assessed during the year by City & Guilds and passed with flying colours.

### Our work with others

Throughout the year the charity still continued to work with and support other community organisations within Walsall through its involvement and relationship with Walsall Council, the NHS, Walsall Community Network, Pelsall History Society and the Rushall & Pelsall Neighbourhood Partnership.

The new role for the charity as the Resilient Communities Hub has dramatically increased its contact, in particular, with smaller grass roots community organisations within the area.

Sue Evans continues as vice chair of the Walsall Community Network of 15 organisations in Walsall which works together to access funding opportunities and works in strategic partnership with Walsall Council and other organisations to meet the needs of local communities across Walsall.

Sue Evans is also chair of the Black Country strategic group that consists of 14 Black Country Partners, aims to improve strategic awareness across the partners and to lobby for greater understanding of the sector.

The partnership works together to create change, not just through delivery of projects, but through strategic activity, which includes the sharing of knowledge, skills, and resources, increasing one another's capacity, capability, and confidence, and increasing innovation and access to new opportunities.

Sue Evans also represents the charity on 'Team Walsall', the new voluntary sector led partnership within the town, launched in July, to hopefully work together to increase investment into the town and to also influence public policy for the benefit of their local communities.

Supported by the NHS, the charity received £3000 to deliver sessions on raising awareness on COPD and Diabetes with an aim to improve early self-diagnosis by increased knowledge of initial symptoms.

### **Staffing**

The year also saw the charity review its senior staffing make up with additions made to the team of three new positions: Georgina Ball taking on the additional responsibility as deputy charity manager and two community development managers, Terri Fryer and Gayle Johnston, all proven and dedicated stalwarts of the charity as evidenced by their performance in their previous roles.

Not only would the additions hopefully allow our Chief Executive to reduce his working week and ease into his overdue semi-retirement, but they would also bring additional support for Sue Evans, our Charity Manager, and would hopefully enable the charity to have the capacity to expand and to take advantage of any opportunities to break into new areas of work as and when they arise.

# MANOR FARM COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### External Funding

The charity success in working with, and receiving funding from, external bodies and partner organisations in grant aid to deliver its work, continued with £428,406 received during the year analysed as follows:

- £69,354 from Steps to Work for our 'Workstations in Walsall' as part of their Building Better Opportunities "Bridges" project.
- £69,000 from Walsall MBC for 'Walsall Library Project'.
- £65,168 from Walsall MBC for staffing and resources for the Thrive Health & Wellbeing Bus
- £43,000 from Walsall MBC for Walsall Connected Manor Hospital project
- £35,071 from the Big Lottery Reaching Communities Fund for our five-year project to address social isolation amongst older people in Walsall, Walsall Silver Service.
- £35,000 from Public Health for a further years' operation of our 'Making Connections Walsall' for older people in the eastern section of the Borough helping to combat social isolation by connecting older people to community-based provision.
- £35,000 from Walsall MBC for Community Projects
- £22,000 from Walsall MBC Housing Support Fund to support residents in crisis.
- £14,565 from Walsall MBC for HAF (Holiday and Food) activities
- £11,000 from Walsall MBC for Community Development
- £9,000 from Walsall MBC for 'Connected' Project
- £6,240 from Positive Outcomes Project
- £5,053 from Walsall MBC for 'Multiply'
- £3,068 from Walsall MBC for participating as a 'warm hub'
- £3,000 from Walsall MBC for participating as a 'Family hub'
- £2,345 from Walsall MBC for 'Spark'
- £1,600 from WMCA for "Diversity in Civic Leadership"
- £1,000 from Walsall MBC for Youth provision
- £900 from Walsall MBC for Connected Services ICT project
- £100 from Walsall MBC for Coffee Morning

# MANOR FARM COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### **Financial review**

With continued financial awareness and prudence, the trustees continue to focus on the need to sustain the charity and, more importantly, to be able to continue to develop and deliver its ever-expanding range of services and activities to the local community.

Income for the charity for the last twelve months, decreased from £1,180,951 in 2023 to £894,490 in 2024 due predominantly to the significant reduction of £435,668 from charitable activities and the huge impact of the cessation of European funding for building better opportunities projects.

Income from trading activities increased by £87,404 from £293,867 to £381,271 due primarily to increased income from lettings and room hire.

Investment income again increased significantly from £17,844 to £74,749 as interest rates increased for savings whilst inflation continued to wreak havoc with the rest of the economy.

Moving to expenditure, we see a reduction of £185,550 from £1,058,967 to £873,417 due to the reductions in staffing and other costs of the many and varied projects of the charity. The increase in minimum wage from £9.50 to £10.42 however, impacting upon the amount saved, and proposed further increases will inevitably be an issue that needs careful monitoring when looking at staffing costs for the future.

The charity, during the year, also decided to change its accountants and auditors and after careful consideration chose BK Plus Limited, a company with a proven track record of accountancy service and client advice and also the benefit of a local office in Aldridge.

#### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### **Plans for future periods**

The charity has considerable hopes and plans for the future including:

- Further improvements to the site at Manor Farm to sustain and encourage new bookings
- The consolidation and development of our role as Resilient Communities Lead for the eastern part of Walsall.
- Identify and hopefully secure new areas of work and associated funding
- The successful launch and performance of the new Silver Service for older people

# MANOR FARM COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Structure, governance and management

The constitution of Manor Farm Community Association adopted in 1977, outlines the governance arrangements for the charity and the eligibility and selection process by which trustees are appointed. The governance of the charity is conducted through the board of elected trustees who give of their time freely and are responsible for the overall control and decision making of the charity to achieve the charity's stated objectives.

They meet when required and new trustees follow an induction process to introduce them to their role, after eligibility to serve as a charity trustee has been duly checked. The trustees are also able to co-opt and appoint new trustees to assist with the governance and management of the charity.

Jane Arblaster, former employee of the charity as Manager of its childcare provision, became a trustee in October and Jane's knowledge of the sector and indefatigable enthusiasm and creativity have proven a welcome addition to the group.

The trustees are cognizant of the risks to the sustainability of the charity and consideration and review of the pertaining issues is a key focus of their meetings, as are the maintenance of a risk register and the implementation of strategies and systems to lessen these where possible.

The Chief Executive of the charity provides them with a copy of the constitution and standing orders and with copies of past minutes of meetings, annual reports, and accounts. The charity is not currently a company limited by guarantee.

To assist the trustees, members of staff are employed directly by the charity to implement and carry out the day-to-day activities and business of the organization and these are managed and led by the Chief Executive of the charity who reports directly to the charity board of trustees. In addition to paid staff, the charity is extremely fortunate to have a growing number of volunteers who ably support and assist with the development and delivery of services and activities.

The trustees who served during the year and up to the date of signature of the financial statements were:

A White

J Arblaster

(Appointed 11 October 2023)

A Weller

R Butler

S Bawa

(Resigned 30 June 2024)

In conclusion therefore and final recognition of another very proud year for the charity and the provision, services and activities delivered, I place on record the sincere and greatest thanks of myself and my fellow trustees to Gary Bird our Chief Executive, to Sue Evans our Charity Manager and to all of our staff and wonderful volunteers who continue to toil daily on behalf of Manor Farm Community Association for the benefit of our community.

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

*Alex White*

A White

Trustee

14 January 2025

# **MANOR FARM COMMUNITY ASSOCIATION**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2024***

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The trustees 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).

The law applicable to charities in England and Wales 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 of the charity 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 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 sufficient 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

# MANOR FARM COMMUNITY ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF MANOR FARM COMMUNITY ASSOCIATION

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I report to the trustees on my examination of the financial statements of Manor Farm Community Association (the charity) for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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.



**Christopher Hession C.A.**

**BK Plus Limited**

Chartered Certified Accountants

Azzurri House

Walsall Road

Aldridge

Walsall

WS9 0RB

England

Dated: 23/01/2025

# MANOR FARM COMMUNITY ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	10,064	-	10,064	5,166	-	5,166
Charitable activities	4	32,731	395,675	428,406	163,939	700,135	864,074
Other trading activities	5	381,271	-	381,271	293,867	-	293,867
Investments	6	74,749	-	74,749	17,844	-	17,844
<b>Total income</b>		<b>498,815</b>	<b>395,675</b>	<b>894,490</b>	<b>480,816</b>	<b>700,135</b>	<b>1,180,951</b>
<b>Expenditure on:</b>							
Charitable activities	7 8	359,567	513,850	873,417	420,225	638,742	1,058,967
<b>Total expenditure</b>		<b>359,567</b>	<b>513,850</b>	<b>873,417</b>	<b>420,225</b>	<b>638,742</b>	<b>1,058,967</b>
<b>Net income/(expenditure) and movement in funds</b>		<b>139,248</b>	<b>(118,175)</b>	<b>21,073</b>	<b>60,591</b>	<b>61,393</b>	<b>121,984</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		2,293,246	121,175	2,414,421	2,232,655	59,782	2,292,437
<b>Fund balances at 31 March 2024</b>		<b>2,432,494</b>	<b>3,000</b>	<b>2,435,494</b>	<b>2,293,246</b>	<b>121,175</b>	<b>2,414,421</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# MANOR FARM COMMUNITY ASSOCIATION

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Debtors	13	98,065		93,572	
Cash at bank and in hand		2,445,399		2,479,964	
		<u>2,543,464</u>		<u>2,573,536</u>	
<b>Creditors: amounts falling due within one year</b>	14	(41,970)		(93,115)	
<b>Net current assets</b>			2,501,494		2,480,421
<b>Creditors: amounts falling due after more than one year</b>	15		(66,000)		(66,000)
<b>Net assets</b>			<u>2,435,494</u>		<u>2,414,421</u>
<b>The funds of the charity</b>					
Restricted income funds	18		3,000		121,175
Unrestricted funds	19		2,432,494		2,293,246
			<u>2,435,494</u>		<u>2,414,421</u>

The financial statements were approved by the trustees on 14 January 2025

*Alex White*

A White  
Trustee

# MANOR FARM COMMUNITY ASSOCIATION

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	22		(109,314)		384,913
<b>Investing activities</b>					
Investment income received		74,749		-	
<b>Net cash generated from/(used in) investing activities</b>			74,749		-
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(34,565)		384,913
Cash and cash equivalents at beginning of year			2,479,964		2,095,051
<b>Cash and cash equivalents at end of year</b>			<u>2,445,399</u>		<u>2,479,964</u>

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# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Manor Farm Community Association is an unincorporated charity, a public benefit entity as defined by FRS102.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. 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 charity 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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

#### 1.4 Income

Income is recognised when the charity 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 charity 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 charity 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.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

(Continued)

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

#### 1.5 Expenditure

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.

Costs of raising funds includes costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Expenditure on charitable activities includes cost 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.

Support costs are those that assist the work the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Other expenditure represents those items not falling into the categories of costs of raising funds or expenditure on charitable activities.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

#### 1.6 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.

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

(Continued)

##### **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.

##### **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 charity's contractual obligations expire or are discharged or cancelled.

#### 1.8 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.9 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 charity'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.

# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	10,064	5,166

#### 4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Miscellaneous income	32,731	-	32,731	163,939	-	163,939
Grants and external income (see note 7)	-	395,675	395,675	-	700,135	700,135
	<u>32,731</u>	<u>395,675</u>	<u>428,406</u>	<u>163,939</u>	<u>700,135</u>	<u>864,074</u>

#### 5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Letting and licensing arrangements	363,689	277,621
Other income	17,582	16,246
Other trading activities	<u>381,271</u>	<u>293,867</u>

#### 6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>74,749</u>	<u>17,844</u>

# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 7 Grants and External Income

Restricted:	2024	2023
	£	£
Walsall MBC Housing Support Fund	22,000	34,500
Walsall MBC Community Development	11,000	11,000
Silver Scheme/Big Lotto	35,071	139,814
Big Lotto adjustment	-35,788	-
Walsall MBC Holiday Activities & Food	14,565	14,050
Steps to Work	69,354	197,711
Heart of England	-	2,160
Black Country Together	-	89,035
Walsall MBC Community Projects	35,000	5,500
Walsall MBC Making Connections Walsall	35,000	35,000
Feeling Safer	-	1,500
Walsall MBC Hospital Project	43,000	26,000
Walsall MBC Thrive re T P Riley	65,168	41,470
Multiply Project	5,053	16,816
Queens Jubilee	-	750
Warm Hub	3,068	500
Walsall MBC CRF	-	26,887
Walsall 2040	-	1,442
Walsall MBC Connected	9,000	7,500
Walsall MBC Library Project	69,000	48,500
POP	6,240	-
Walsall MBC Family Hub	3,000	-
Walsall MBC Youth Provision	1,000	-
Walsall MBC Spark	2,345	-
Walsall MBC Connected Services IT	900	-
West Midlands Combined Authority Diversity in Civic Leadership	1,600	-
Walsall MBC Coffee Morning	<u>100</u>	<u>-</u>
	<u>395,675</u>	<u>700,135</u>

# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 8 Expenditure on charitable activities

	2024 £	2023 £
<b>Direct costs</b>		
Staff costs	665,357	800,408
Charitable expenditure	104,975	186,715
Premises costs	50,675	45,988
Repairs and maintenance	32,132	15,000
Bank charges	1,174	860
Printing, postage, stationery	8,004	3,489
	<u>862,317</u>	<u>1,052,460</u>
<b>Share of support and governance costs (see note )</b>		
Support	11,100	6,507
	<u>873,417</u>	<u>1,058,967</u>
<b>Analysis by fund</b>		
Unrestricted funds	359,567	420,225
Restricted funds	513,850	638,742
	<u>873,417</u>	<u>1,058,967</u>

#### 9 Net movement in funds

2024 £	2023 £
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The net movement in funds is stated after charging/(crediting):

Fees payable to the charity's independent examiner:

- for the independent examination of the charity's financial statements	2,000	7,800
- for other assurance services	4,000	7,800
	<u>6,000</u>	<u>15,600</u>

#### 10 Trustees

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

#### 11 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
39	48
<u>39</u>	<u>48</u>

# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

---

11 Employees	(Continued)	
Employment costs	2024	2023
	£	£
Wages and salaries	616,759	800,408
Social security costs	29,526	-
Other pension costs	19,072	-
	<u>665,357</u>	<u>800,408</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024	2023
	Number	Number
£60,000 - £70,000	<u>2</u>	<u>2</u>

### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	<u>61,648</u>	<u>60,597</u>

The trustees consider the key management personnel to be the Chief Executive.

## 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## 13 Debtors

Amounts falling due within one year:	2024	2023
	£	£
Other debtors	4,685	16,853
Prepayments and accrued income	93,380	76,719
	<u>98,065</u>	<u>93,572</u>

# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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

	Notes	2024 £	2023 £
Other taxation and social security		9,505	12,431
Deferred income	16	-	28,000
Trade creditors		3,118	26,561
Accruals		29,347	26,123
		<u>41,970</u>	<u>93,115</u>

### 15 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Defined benefit pension scheme deficit	66,000	66,000
	<u>66,000</u>	<u>66,000</u>

The charity participates in the West Midlands Pension Fund, a multi-employer defined benefit final salary scheme where the share of the net assets and liabilities applicable to each employer is not identifiable.

The scheme is administered for the benefit of Local Authority employees and other bodies and is managed in accordance with the Local Government Pension Scheme Regulations.

The charity has been advised that in the scheme's last actuarial report, a valuation deficit of £66,000 was identified relative to the charity's involvement in the scheme.

### 16 Deferred income

	2024 £	2023 £
Other deferred income	-	28,000
	<u>-</u>	<u>28,000</u>

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	-	28,000
	<u>-</u>	<u>28,000</u>
Movements in the year:		
Deferred income at 1 April 2023	28,000	(35,789)
Released from previous periods	(28,000)	35,789
Resources deferred in the year	-	28,000
	<u>-</u>	<u>28,000</u>
Deferred income at 31 March 2024	<u>-</u>	<u>28,000</u>

# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 17 Retirement benefit schemes

	2024	2023
	£	£
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	19,072	-

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

#### 18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Walsall MBC Housing Support	-	22,000	(22,000)	-
Walsall MBC Community Development	-	11,000	(11,000)	-
Silver Scheme/Big Lotto	110,901	(718)	(110,183)	-
Walsall MBC Holiday Activities and Food	-	14,565	(14,565)	-
Steps to Work	7,774	69,354	(77,128)	-
Walsall MBC Community Projects	-	35,000	(35,000)	-
Walsall MBC Making Connections Walsall	-	35,000	(35,000)	-
Walsall MBC Hospital Project	-	43,000	(43,000)	-
Walsall MBC Thrive	-	65,168	(65,168)	-
Multiply Project	-	5,053	(5,053)	-
Warm Hub	-	3,068	(3,068)	-
Walsall MBC Connected	2,500	9,000	(8,500)	3,000
Walsall MBC Library Project	-	69,000	(69,000)	-
POP	-	6,240	(6,240)	-
Walsall MBC Family Hub	-	3,000	(3,000)	-
Walsall MBC Youth Provision	-	1,000	(1,000)	-
Walsall MBC Spark	-	2,345	(2,345)	-
Walsall MBC Connected Services IT	-	900	(900)	-
West Mids Diversity in Civic Leadership	-	1,600	(1,600)	-
Walsall MBC Coffee Morning	-	100	(100)	-
	<u>121,175</u>	<u>395,675</u>	<u>(513,850)</u>	<u>3,000</u>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2023</b>
	£	£	£	£
Restricted funds	<u>59,782</u>	<u>700,135</u>	<u>(638,742)</u>	<u>121,175</u>

# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Designated	600,000	-	-	600,000
General funds	1,693,246	498,815	(359,567)	1,832,494
	<u>2,293,246</u>	<u>498,815</u>	<u>(359,567)</u>	<u>2,432,494</u>
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2023 £</b>
Designated	600,000	-	-	600,000
General funds	1,632,655	480,816	(420,225)	1,693,246
	<u>2,232,655</u>	<u>480,816</u>	<u>(420,225)</u>	<u>2,293,246</u>

The designated fund of £600,000 represents the estimated cost to the charity of either relocating to alternative premises or expenditure on its existing premises if formal tenancy rights are granted.

#### 20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Current assets/(liabilities)	2,498,494	3,000	2,501,494
Long term liabilities	(66,000)	-	(66,000)
	<u>2,432,494</u>	<u>3,000</u>	<u>2,435,494</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 March 2023:</b>			
Current assets/(liabilities)	2,359,246	121,175	2,480,421
Long term liabilities	(66,000)	-	(66,000)
	<u>2,293,246</u>	<u>121,175</u>	<u>2,414,421</u>

# MANOR FARM COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

22 Cash generated from operations	2024 £	2023 £
Surplus for the year	21,073	121,984
Adjustments for:		
Investment income recognised in statement of financial activities	(74,749)	-
Movements in working capital:		
(Increase)/decrease in debtors	(4,493)	270,493
(Decrease) in creditors	(23,145)	(7,564)
(Decrease) in deferred income	(28,000)	-
<b>Cash (absorbed by)/generated from operations</b>	<b>(109,314)</b>	<b>384,913</b>

### 23 Analysis of changes in net funds

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	2,479,964	(34,565)	2,445,399
Loans falling due after more than one year	(66,000)	-	(66,000)
	<b>2,413,964</b>	<b>(34,565)</b>	<b>2,379,399</b>

**MANOR FARM COMMUNITY ASSOCIATION**

England & Wales - Charity number 505889

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# Accounts

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**MANOR FARM COMMUNITY ASSOCIATION**  
**REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

**Charity Number 505889**

**MANOR FARM COMMUNITY ASSOCIATION**  
**REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

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**MANOR FARM COMMUNITY ASSOCIATION**

**REPORT AND FINANCIAL STATEMENTS**

**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS**

<b>Trustees:</b>	Alex White (Chair) Richard Butler Suresh Bawa Andrew Weller
<b>Officers:</b>	
<b>Chief Executive</b>	Gary Bird
<b>Charity Manager</b>	Sue Evans
<b>Bankers:</b>	Barclays Bank The Bridge Branch Walsall WS1 1LR
<b>Solicitors:</b>	Gillespies Solicitors Darwall Street Walsall WS1 1DD
<b>Auditors:</b>	Wallace Crooke Chartered Accountants & Registered Auditors Wallace House 20 Birmingham Road Walsall West Midlands WS1 2LT
<b>Investments:</b>	Aldermore Bank 50 St Mary Axe London EC3A 8FR
<b>Insurance:</b>	CaSE Insurance Manor House 19 Church Street Leatherhead Surrey KT22 8DN

## **MANOR FARM COMMUNITY ASSOCIATION**

### **REPORT AND FINANCIAL STATEMENTS**

#### **TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2023**

The Trustees present their report with the financial statements of the Charity for the year ended 31<sup>st</sup> March 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' 2019 (FRS 102) in preparing the annual report and financial statements of the charity.

#### **TRUSTEES RESPONSIBILITIES**

Charity law requires us as 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 Charity for that year. In preparing those financial statements we are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in business.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity. We 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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown in the schedule of members of the board and professional advisors on page 1 of the financial statements.

#### **The trustees**

The trustees who served the charity during the period were as follows:-

Alex White  
Richard Butler  
Suresh Bawa  
Andrew Weller

## **MANOR FARM COMMUNITY ASSOCIATION**

### **REPORT AND FINANCIAL STATEMENTS**

#### **TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2023**

#### **Structure, Governance and Management:**

The constitution of Manor Farm Community Association adopted in 1977, outlines the governance arrangements for the charity and the eligibility and selection process by which trustees are appointed. The governance of the charity is conducted through the board of elected trustees who give of their time freely and are responsible for the overall control and decision making of the charity to achieve the charity's stated objectives.

They meet when required and new trustees follow an induction process to introduce them to their role, after eligibility to serve as a charity trustee has been duly checked. The trustees are also able to co-opt and appoint new trustees to assist with the governance and management of the charity.

The trustees are cognizant of the risks to the sustainability of the charity and consideration and review of the pertaining issues is a key focus of their meetings, as are the maintenance of a risk register and the implementation of strategies and systems to lessen these where possible.

The Chief Executive of the charity provides them with a copy of the constitution and standing orders and with copies of past minutes of meetings, annual reports, and accounts. The charity is not currently a company limited by guarantee.

To assist the trustees, members of staff are employed directly by the charity to implement and carry out the day-to-day activities and business of the organization and these are managed and led by the Chief Executive of the charity who reports directly to the charity board of trustees. In addition to paid staff, the charity is very fortunate to have a growing number of volunteers who ably support and assist with the development and delivery of services and activities.

#### **Objectives and Activities of the Charity**

As identified in its constitution the charity was established to:

- Provide and promote educational, recreational, social, cultural and leisure opportunities and services for the people of Walsall and the immediate community of Hatherton and Rushall.
- Establish a Community Centre and thereafter maintain and manage the Centre as appropriate in partnership and co-operation with any statutory authority, in furtherance of the above.

The charity operates within the parameters laid down within its constitution and standing orders and does so without distinction of sex, sexual orientation, race, or of political or religious opinions. There have been no material changes to these policies since the date of the last annual report.

#### **Public Benefit Statement**

The Trustees have paid due regard to the Charity Commission's guidance on public benefit when examining their aims, objectives and future plans of the organisation.

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2023

#### **Achievements and Performance**

With Covid largely now under control, the local community began to slowly reemerge with the focus of the charity now predominantly on how it could support the transition and help people to get back on track and 'get on' with their lives.

It is to the wide range of activities, services, and provision delivered throughout the year that we now turn:

#### **Walsall Silver Service**

The charities Silver Service wide range of activities and services for older people recommenced at full speed to help achieve the 4 key outcomes of the Big Lottery Funded Project

#### **Outcome 1:**

To reduce loneliness and social isolation, enabling older people to remain happy and content in their chosen community

#### **Outcome 2:**

To improve access and signposting of older people to information, advice, guidance and increased opportunities for further support available to them

#### **Outcome 3:**

To improve the health and wellbeing of older people and reduce their health inequalities

#### **Outcome 4:**

To promote a 'best practice' model of 'seamless' services for older people that continues to address needs in community-level provision

Highlights of the year included:

- The refurbishment of the rooms used by the service at Manor Farm and the construction of an outdoor garden area with seating and Astro turf flooring
- The creation of a 'forget me not' memory garden at Rushall Community Centre. Lovingly created and maintained by the silver service team of volunteer gardeners, the garden is a place where people can go and relax, enjoy the flowers and plants whilst also having fond memories of those no longer with us and remembering the happy times and love and companionship shared.
- The Queens Jubilee celebratory event in June, with stalls dance performances, food and musical entertainment throughout the day. The event was a huge success and, in addition to over 200 people that attended, was visited by both the Mayoress of Walsall and Wendy Morton, member of parliament for Aldridge and Brownhills.

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2023

- The production of a 'Silver Service' video for the Big Lottery, highlighting the services offered by the charity and the dramatic and life changing impact the Silver Service had on some of its beneficiaries.

The charity, with the Silver Service, now entering its final year of funding from Big Lottery continue to explore opportunities for funding to ensure the continuation and long-term sustainability of this much needed service.

A transition towards CQC registered provision has also been explored, as has the introduction of services and activities on a full cost recovery basis but this would certainly remove access to the service from some of those most in need.

The need for the service to continue is without question, as is the significant aid it provides to the statutory health and care services, without which the cost to the public purse would be far, far greater.

#### **Making Connections**

The charities "Making Connections" referral service for older people, had proven itself indispensable during Covid and accordingly the charity had been rewarded with further funding from Walsall Council enabling the project to continue until end of March 2024.

Since its inception our charity has been responsible for the "making connections" service for the east of the borough providing support for a population coverage of just under 75,000 residents.

Our rapport with older people in the community and knowledge of their concerns and the services they need has grown significantly, our communications with them more frequent and they have trust and belief in our knowledge, capacity, and range of expertise that we will continue to enable them to find local solutions to local issues that concern them.

#### **Building Better Opportunities**

The charities three employability projects funded by Big Lottery and European Social Funded "Building Better opportunities" to address longstanding unemployment in Walsall continued to deliver much needed support as they entered their final year of funding.

- With 'Steps to Work' (Bridges Project) the delivery of Work-Station hubs across Walsall to increase employability.
- With 'Black Country Futures' the delivery of employability support for those out of work or in unstable, low paid employment looking to advance.
- With 'Black Country together' (Family Matters Project), the delivery of employability activities to disadvantaged families.

All projects had performed exceptionally well and over their duration had supported 904 Walsall residents helping 198 back into paid employment, 229 into training and education and 232 fit, able and confident enough to search for work.

The associations support for individuals and the wider issues affecting them have been the main reasons for our success – treating everyone as an individual and doing all and everything we can to help overcome their barriers.

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2023

Our staff have found solutions, mentored where needed and have worked far outside the remit of 'normal' employability programmes to change people's lives.

We have supported people through recent bereavement, loneliness, domestic abuse, anxiety, self-esteem, food poverty, debt, financial crisis, homelessness, no previous work experience, and poor health.

The charity had also been pleased to receive the 'Consider it done' sub-contractor award from Steps to work for our part played in their 'Bridges' and acknowledging our knowledge, experience, professionalism, and attitude to doing whatever is needed.

With the funding for all three projects drawing to an end the charity had spent much of the last twelve months attempting to secure alternative funding to allow the work to continue and had explored all and every possibility available.

Much hope had been placed in the possibility of funding through Walsall Council and the West Midlands Combined Authority Shared Prosperity Funding, but this regrettably had not come to fruition with their decision to not transfer funding to support any pre-existing voluntary sector employability projects.

There is a glimmer of potential support through their 'Communities & Place' funding stream, but this will not be available until long after the existing projects have ended, and regrettably, the staff with the knowledge and experience of the work, will have had to secure alternative employment elsewhere.

The charity has also submitted an expression of interest to Steps to Work to operate as a partner in their bid to the UK shared responsibility fund to provide employment support to economically inactive residents aged 16+.

The application, if successful, and accepted and approved at full cost, would provide £220,000 of income to deliver the project over 2 years.

In partnership with Bloxwich Community Partnership, a small sum had been secured to deliver employment support (Positive outcomes project) for Young People. The contract value of £6240 would support 8 hrs of delivery at our shop located in Walsall Town Centre.

#### **Thrive Bus**

The charity's 'Thrive' Project, a mobile well-being service in partnership with Bloxwich Community Partnership and Walsall community Transport had continued to be hugely successful, utilising a converted bus and travelling to various venues around Walsall, with the on-board staff offering residents advice, guidance, and support for any issue they may be facing.

The bus is an open access service where anyone can pop on for a drink, a chat and, hopefully, some support and signposting with any problem they have. Mental health issues have proved the most common cause for concern together with worries about the cost of living, finance, health, drugs, alcohol, domestic abuse, homelessness, and accommodation.

The partnership had delivered the project since its inception and had engaged with 3,000 people over 198 sessions.

Despite the current project conclusion at the end of April 2023, and due to its success, Walsall Council are looking for the project to continue for a further two years until 2025 and had therefore, in line with its procurement policy, put this out to tender.

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2023

The charity had therefore, together with its partners, Bloxwich Community Partnership and Walsall Community Transport, submitted a tender to continue the work and were hoping for a positive result.

Sue Evans, our Charity Manager, had also been selected to represent the voluntary sector and to sit on a strategic group to develop the Walsall Wellbeing Outcome Framework and plan for Walsall for future Wellbeing provision and outcomes.

#### **Multiply**

The charity had participated in Walsall Councils pilot of a national initiative, 'Multiply', aiming to improve the numeracy skills of the UK workforce and to encourage them to consider and adopt better financial management skills at home and at work.

The charity developed its own new learning programme, entitled 'Savvy Spender' with the key criteria of being interactive, informative, and enjoyable for learners to create a buzz around learning whilst also providing relevant and useful information to learners for them to make more informed choices on their spending.

The programme had been one of, if not the, most successful of the pilots funded by the Council and the charity had been asked to participate further on the roll out of the policy should further funding become available.

#### **Work with Walsall Council**

The charity continues to work in close partnership with Walsall Council and enjoys a positive and mutually rewarding relationship. Over the year, the charity has been the partner of choice in the eastern part of the town to:

- Support Walsall residents to access online services. Part of a borough wide network of other community organisations, libraries, etc the project was to explore a different methodology of support for residents since the closure of Walsall Council face to face services (money, home, job).  
  
The charity had to really 'hit the ground running' and train all front facing staff as quickly as possible given the demand for help from residents wishing to apply for Council Tax rebate.
- Support Walsall residents in crisis to access financial support and help with the cost of utilities, food and the provision of white goods
- Research and collate the views of Walsall residents on how to improve the town as we move towards 2040
- Support residents aged over 50 in Walsall who were either unemployed, economically inactive or in vulnerable employment. The six-month intensive project, funded through community renewal funding, was successful with the charity achieving against all expected targets.

The charity has also continued to benefit from the shop in the town centre, provided on peppercorn rent agreement by the Council and now, having ceased its covid related role as a lateral flow test centre, is used to provide employment support and, in partnership with Walsall Citizens Advice Bureau, as a point for delivery of information, advice and guidance to Walsall residents.

## **MANOR FARM COMMUNITY ASSOCIATION**

### **REPORT AND FINANCIAL STATEMENTS**

#### **TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2023**

##### **Resilient Communities Locality Lead**

The charity has, at the end of the year, completed and submitted a tender to Walsall Council to become the Resilient Communities Locality Lead for the east of the Borough.

The tender was extremely lengthy and arduous with an exceptional level of narrative and supporting detail required to support our proposal to become the lead organisation, which, if successful, would see the charity assume responsibility for providing the necessary and required support to assist the development of other voluntary sector organisations in the eastern area of Walsall

To carry out this role, the association would initially receive funding from 1 May 2023 until 31 March 2025 with the option of a further twelve-month extension until end of March 2026.

##### **Childcare**

With the sale of the charities former 'First Friends Nursery' to YMCA Black Country, the charity is pleased to report its ongoing involvement and development of Walsall's Holiday Activity and Food programme or "HAF" for short.

Funded by the Department for Education, HAF is a free programme for children and young people aged 5 -16 and provides an enriching and exciting programme of holiday activities with the provision of a healthy lunchtime meal.

Eligibility is for those children who normally benefit from a free school meal and the scheme aims to ensure they can continue to eat healthily over the school holidays whilst taking part in activities that support their development and wider educational attainment.

The charity has developed this provision, in partnership with two local sports clubs, Ace Academy and Active Gym, and delivered over the Easter, Summer and Christmas school holidays

##### **Accommodation and Facilities**

The charity continued with its on-going improvement and maintenance programme at Manor Farm and also its aim of encouraging other groups and organisations to share the building and thus benefit from economies of scale. Notable developments occurring through the year including

- The move to the premises of two similar organisations, Care First and the Motivation Hub, both providers of education and a range of specialized care to young people and adults with additional learning needs.
- DDA improvement to ground floor rooms at Manor Farm involving the installation of new external wall units with integrated disabled doors and ramped access.
- Despite lengthy discussions and modifications to the building the move of the Walsall branch of the Samaritans did not go ahead to Manor Farm as hoped. The refurbished and extended office facility instead being now occupied by 'Care First'.
- The installation of new lights in the squash courts and air conditioning in the Health & Fitness Room

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2023

- A new tenant at Pelsall History Centre, 'Tots in Need', a community interest company formed to help provide baby clothes and equipment for families in need now shared the premises with Pelsall Civic Society.
- The planned development of an adaptive living room within a classroom at Manor Farm showcasing the various pieces of equipment, gadgets, and modifications possible within a home environment to make life easier for those with additional needs.
- The commencement of work for the creation of a Parkour training facility within the derelict swimming pool. The planned facility, once completed, would offer an indoor training facility for Parkour, the extremely demanding athletic discipline where individuals attempt to get from A to B in the fastest and most efficient way possible.
- The ongoing issues with the supply of heating and hot water at Manor Farm caused by the age and declining condition of the boiler system.
- The refurbishment of the bar lounge area with new décor and furniture

#### **Adult Education**

The charity continues to deliver a small token of adult education provision after the total decimation of the service caused by the merger mania that occurred over 15 years ago. We offer small amounts of recreational provision in Watercolours, and Spanish and continue to attract small cohorts to City and Guilds Teaching Assistant Level 2.

#### **Our work with others**

Throughout the year the charity still continued to work with and support other community organisations within Walsall through its involvement and relationship with Walsall Council, the NHS, Walsall Community Network, "One Walsall", Pelsall History Society and the Rushall & Pelsall Neighbourhood Partnership.

Sue Evans continues as vice chair of the Walsall Community Network of 15 organisations in Walsall which works together to access funding opportunities and works in strategic partnership with Walsall Council and other organisations to meet the needs of local communities across Walsall.

Sue Evans is also chair of the Black Country strategic group that consists of 14 Black Country Partners, aims to improve strategic awareness across the partners and to lobby for greater understanding of the sector. The partnership works together to create change, not just through delivery of projects, but through strategic activity, which includes the sharing of knowledge, skills, and resources, increasing one another's capacity, capability, and confidence, and increasing innovation and access to new opportunities.

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2023

#### External Funding

The charity success in working with, and receiving funding from, external bodies and partner organisations in grant aid to deliver its work, continued with £864,074 received during the year analysed as follows:

- £197,711 from Steps to Work for our 'Workstations in Walsall' as part of their Building Better Opportunities "Bridges" project.
- £139,814 from the Big Lottery Reaching Communities Fund for our five-year project to address social isolation amongst older people in Walsall, Walsall Silver Service.
- £89,035 from Black Country Together for our 'working well' as part of their Building Better Opportunities "Family Matters" project.
- £48,500 from Walsall MBC for 'Walsall Connected'.
- £41,470 from Walsall MBC for staffing and resources for the Thrive Health & Wellbeing Bus
- £35,000 from Public Health for a further years' operation of our 'Making Connections Walsall' for older people in the eastern section of the Borough helping to combat social isolation by connecting older people to community-based provision.
- £34,500 from Walsall MBC Housing Support Fund to support residents in crisis.
- £26,887 from Walsall MBC Community Renewal Fund for employability work with the 50+ age group
- £26,000 from Walsall MBC for Walsall Connected Manor Hospital project
- £16,816 from Walsall MBC for 'Multiply'
- £14,050 from Walsall MBC for HAF (Holiday and Food) activities
- £11,000 from Walsall Council Community Development Fund for community activities and bar refurbishment
- £7,500 from Walsall MBC for Manor Farm 'Walsall Connected'
- £5,500 from Walsall MBC for community reengagement activities
- £2,160 received from Heart of England for 'local solutions'
- £1,500 from Walsall MBC Community Safety fund for CCTV improvements at Manor Farm
- £1,442 from Walsall 2040 for community consultation activities
- £750 from Walsall MBC for Queens Jubilee celebrations
- £500 from Walsall MBC for participating as a 'warm hub'

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2023

#### Financial Review

With continued financial awareness and prudence, the trustees continue to focus on the need to sustain the charity and, more importantly, to be able to continue to develop and deliver its ever-expanding range of services and activities to the local community.

Income for the charity for the last twelve months, decreased from £1,367,221 in 2022 to £1,180,951 in 2023 due largely to the cessation of Covid related income and the consequential significant, but totally expected reduction in the donation received from Manor Farm Community Services Ltd, down from £317,419 to £5,166.

This however was partially offset by the £115,000 increase in overall grant income (up from £685,763 to £864,074).

Income from trading activities fell from £352,919 to £293,867 due primarily to the loss of income from nursery fees from First Friends Nursery but was again partially offset by the £60,00 increase in income from lettings as the centre opening returned to normal and bookings and rental income increased accordingly.

Investment income increased from £11,120 to £17,844 as interest rates increased for savings whilst inflation continues to wreak havoc with the rest of the economy.

Moving to expenditure, we see an increase of £103,763 from £955,204 to £1,058,967 due largely to the additional staffing and costs of the many and varied projects of the charity.

#### Plans for the Future

The charity has considerable hopes and plans for the future including:

- Further improvements to the site at Manor Farm including air conditioning for the conference and bar areas, improvements to the CCTV system and a new floor for the gymnasium.
- Securing funds for the continuation of the employability programmes and the Silver Service.
- Securing the role as the Resilient Communities Lead for the eastern part of Walsall.

In conclusion therefore and final recognition of another very proud year for the charity and the provision, services and activities delivered, I place on record the sincere and greatest thanks of myself and my fellow trustees to Gary Bird our Chief Executive, to Sue Evans our Charity Manager and to all of our staff and volunteers who continue to work on behalf of Manor Farm Community Association for the benefit of our community.



Alex White  
Chair  
Manor Farm Community Association

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MANOR FARM COMMUNITY ASSOCIATION**

### **Opinion**

We have audited the financial statements of Manor Farm Community Association (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MANOR FARM COMMUNITY ASSOCIATION**

- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

### **The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit. However, it is the primary responsibility of trustees, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

Based on our understanding of the charity, we identified that the principal risks of non-compliance with laws and regulations related to the Charities Act 2011, and we considered the extent to which non-compliance might have a material effect on the financial statements. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the posting of inappropriate journal entries and management bias in key accounting judgements and estimates. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the legal and regulatory framework that the charity operates in and how the charity is complying with the legal and regulatory framework;

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
MANOR FARM COMMUNITY ASSOCIATION**

- inquired management and trustees, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud;
- reviewed minutes of meetings of the Board of Trustees to identify significant or unusual transactions and known or suspected instances of fraud or non-compliance with laws and regulations
- reviewed accounting estimates for bias and evaluating whether circumstances producing any bias, represent a risk of material misstatement due to fraud; and

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Wallace Crooke*

Wallace Crooke  
Chartered Accountants  
& Registered Auditors  
Wallace House  
20 Birmingham Road  
Walsall  
West Midlands  
WS1 2LT

Wallace Crooke is eligible to act as auditors in terms of Section 1212 of the Companies Act 2006

**MANOR FARM COMMUNITY ASSOCIATION**  
**REPORT AND FINANCIAL STATEMENTS**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOME</b>					
Income from:-					
Donations and legacies	2	5,166	-	5,166	317,419
Charitable Activities	3	163,939	700,135	864,074	685,763
Other trading activities	4	293,867	-	293,867	352,919
Investment income	5	17,844	-	17,844	11,120
<b>TOTAL INCOME</b>		480,816	700,135	1,180,951	1,367,221
<b>EXPENDITURE</b>					
Charitable activities	6	420,225	638,742	1,058,967	955,204
<b>TOTAL EXPENDITURE</b>		420,225	638,742	1,058,967	955,204
<b>NET INCOME</b>		60,591	61,393	121,984	412,017
Gross transfers between funds		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		60,591	61,393	121,984	412,017
Brought Forward 1 April 2022		2,232,655	59,782	2,292,437	1,880,420
<b>TOTAL FUNDS CARRIED FORWARD</b>		2,293,246	121,175	2,414,421	2,292,437

**MANOR FARM COMMUNITY ASSOCIATION**

**REPORT AND FINANCIAL STATEMENTS**

**BALANCE SHEET**

**YEAR ENDED 31 MARCH 2023**

	Note	2023		2022	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	12	93,572		364,065	
Cash at bank and in hand		2,479,964		2,095,051	
		<u>2,573,536</u>		<u>2,459,116</u>	
<b>CREDITORS: Amounts falling due within one year</b>					
	13	93,115		100,679	
				<u>100,679</u>	
<b>NET CURRENT ASSETS</b>			2,480,421		2,358,437
Total assets less current liabilities			<u>2,480,421</u>		<u>2,358,437</u>
<b>PROVISIONS FOR LIABILITIES</b>					
	15		66,000		66,000
			<u>66,000</u>		<u>66,000</u>
<b>NET ASSETS</b>			2,414,421		2,292,437
<b>CHARITY FUNDS</b>					
Restricted funds	18		121,175		59,782
Unrestricted funds	18		2,293,246		2,232,655
			<u>2,414,421</u>		<u>2,292,437</u>
<b>TOTAL FUNDS</b>			<u>2,414,421</u>		<u>2,292,437</u>

The financial statements were approved by the Board of Trustees on 14 December 2023 and were signed on its behalf by:-



.....  
A White  
Chair of Trustees

**MANOR FARM COMMUNITY ASSOCIATION**

**STATEMENT OF CASH FLOWS**

**YEAR ENDED 31 MARCH 2023**

	<b>Note</b>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Cash flow from operating activities</b>	<b>16</b>	384,913	196,848
<b>Net cash flow from operating activities</b>		<u>384,913</u>	<u>196,848</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		384,913	196,848
<b>Cash and cash equivalents at 1 April 2022</b>		<u>2,095,051</u>	<u>1,898,203</u>
<b>Cash and cash equivalents at 31 March 2023</b>		<u>2,479,964</u>	<u>2,095,051</u>
<b>Cash and cash equivalents consists of:</b>			
Cash at bank and in hand		<u>2,479,964</u>	<u>2,095,051</u>
<b>Cash and cash equivalents at 31 March 2023</b>		<u>2,479,964</u>	<u>2,095,051</u>

**MANOR FARM COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2023**

**1 Summary of significant accounting policies**

**(a) General information and basis of preparation**

The charity constitutes a public benefit entity as defined by FRS 102. 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 on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**MANOR FARM COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS/cont...**  
**YEAR ENDED 31 MARCH 2023**

**1 Summary of significant accounting policies**

**(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

## MANOR FARM COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS/cont... YEAR ENDED 31 MARCH 2023

#### 1 Summary of significant accounting policies/cont...

##### **(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes costs associated with attracting voluntary income and the costs of trading for fundraising purposes;
- Expenditure on charitable activities includes costs incurred by the Society 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; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

##### **(e) Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 7.

##### **(f) Tangible Fixed Assets**

The Charity has a policy not to capitalise individual assets with a cost of below £5,000 per item. Alterations and improvement works to the buildings and grounds are not capitalised as the Association has no security of tenure.

##### **(g) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### **(h) Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

MANOR FARM COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2023

**1 Summary of significant accounting policies/cont...**

**(i) Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

**(j) Leases**

Rentals payable and receivable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

**(k) Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service. The charity contributes to a defined contribution pension scheme for the benefit of certain employees. Contributions are expensed as they become payable. The charity contributes to a multi-employer defined final salary scheme for the benefit of certain employees. Contributions are expensed as they become payable. A reserve is made for estimated deficit payments required in respect of the scheme based on the latest available information available.

**(l) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**(m) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2 Income from donations and legacies**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Contributions Manor Farm Community Services Limited	5,166	316,946
Sundry	-	473
	<u>5,166</u>	<u>317,419</u>
	<u><u>5,166</u></u>	<u><u>317,419</u></u>

**MANOR FARM COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2023**

**3 Income from charitable activities**

Grants and external income

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Restricted:</b>		
Walsall MBC Indicative Head Counts	-	51,759
Walsall MBC Housing Support Fund	34,500	22,500
Walsall MBC Community Development	11,000	11,000
Walsall MBC Hub & Spoke Locality	-	3,000
Big Lottery fund grant	139,814	85,091
Walsall MBC Holiday Activities & Food	14,050	12,460
Steps to Work	197,711	166,017
Heart of England	2,160	2,500
Black Country Together	89,035	88,660
Black Country Futures	-	58,072
Walsall MBC Community Projects	5,500	14,798
Walsall MBC Making Connections Walsall	35,000	30,000
Feeling Safer	1,500	-
Walsall MBC Hospital Project	26,000	25,000
Walsall MBC Thrive Bus re T P Riley	41,470	14,375
Multiply Project	16,816	-
Queens Jubilee	750	-
Walsall Connected	48,500	-
Warm Walsall	500	-
Walsall MBC CRF	26,887	-
Walsall 2040	1,442	-
Walsall MBC Connected	7,500	-
	<hr/>	<hr/>
	700,135	585,232
	<hr/>	<hr/>
<b>Unrestricted:</b>		
Walsall MBC Supporting Vulnerable Families	-	52,500
Walsall MBC Test and Trace	-	42,500
Wolverhampton MBC re Covid	45,809	5,531
Walsall MBC Clinically Extremely Vulnerable	-	-
Misc income	117,390	-
Martin Lewis Fund re Covid 19	-	-
Adult education income	740	-
	<hr/>	<hr/>
	163,939	100,531
	<hr/>	<hr/>
	864,074	685,763
	<hr/>	<hr/>

MANOR FARM COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2023

**4 Other trading activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Lettings	277,621	216,192
Nursery fees	-	106,122
Education fees	16,246	15,104
Silver scheme transport	-	231
Job Retention Scheme	-	5,174
Business rates refunds	-	10,096
	<u>293,867</u>	<u>352,919</u>
	<u><u>293,867</u></u>	<u><u>352,919</u></u>

**5 Income from investments**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank interest	17,844	11,120
	<u>17,844</u>	<u>11,120</u>
	<u><u>17,844</u></u>	<u><u>11,120</u></u>

**MANOR FARM COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2023**

**6 Analysis of expenditure on charitable activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Community Association staff costs	211,300	183,568
Community Association premises costs	45,988	45,000
Sundry expenses	22,695	27,494
Adult education wages	4,824	34,153
Adult education expenses	662	1,792
Printing and publicity	13,919	11,152
Repairs and maintenance	15,000	10,285
Nursery wages	-	114,651
Nursery expenses	-	35,609
Big Lottery sundry expenses	10,294	8,864
Silver Scheme Transport	5,006	3,438
Big Lottery advertising expenses	580	1,138
Big Lottery staffing costs	69,696	58,121
Making Connections	35,000	-
Making Connections Walsall Staff costs	14,027	-
Community Development	11,000	-
Walsall 2040	1,442	-
Warm Walsall	500	-
Housing Support Fund	34,500	-
CRF Innovation	26,887	-
Community Projects	5,500	-
WMBC Contd Annl	5,000	-
Thrive	41,470	-
Steps to Work wages	215,133	152,081
Walsall MBC Hospital Project	26,000	-
Steps to Work sundry expenses	19,822	9,858
Heart of England sundry expenses	2,023	-
Feeling Safer	1,500	-
Black Country Together wages	81,808	79,750
Black Country Together sundry expenses	8,986	9,355
Black Country Futures wages	-	47,897
Black Country Futures sundry expenses	3,870	8,331
Project Staff	41,759	18,430
Covid 19 Response sundry expenses	-	34,331
Support (note 7)	82,776	59,873
	<hr/>	<hr/>
	1,058,967	955,204
	<hr/>	<hr/>

£638,742 (2022: £567,389) of the above costs were attributable to restricted funds, £420,225 (2022: £387,815) were attributable to unrestricted funds.

**MANOR FARM COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2023**

**7 Allocation of support costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Governance	23,220	18,066
Administrative staff wages	48,713	33,961
Insurance	6,494	4,086
Postage and telephone	3,489	2,500
Bank charges	860	1,260
	<hr/>	<hr/>
Total	82,776	59,873
	<hr/> <hr/>	<hr/> <hr/>

**8 Governance costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Administration staff wages	16,238	11,321
Postage and telephone	475	475
Audit and accountancy	6,507	6,270
	<hr/>	<hr/>
	23,220	18,066
	<hr/> <hr/>	<hr/> <hr/>

**9 Auditor's remuneration**

The auditor's remuneration amounts to an audit fee of £6,507 (2022: £6,270)

**10 Trustees' and key management personnel remuneration and expenses**

The trustees neither received nor waived any remuneration during the year (2022: £nil).

The trustees consider the key management personnel to be the Chief Executive Officer.

The total cost of employment for key management personnel including employer's national insurance was £60,597 (2022: £41,796).

The trustees did not have any expenses reimbursed during the year (2022: £nil).

**MANOR FARM COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS/cont...**  
**YEAR ENDED 31 MARCH 2023**

**11 Staff costs and employee benefits**

The average monthly number of employees during the year was 48 (2022: 101).

The total staff costs and employees' benefits was as follows:-

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	732,533	596,401
Social security	50,636	102,718
Pension costs	17,239	18,671
	<u>800,408</u>	<u>717,790</u>
	<u><u>800,408</u></u>	<u><u>717,790</u></u>

The number of employees who received total employee benefits (including employer pension costs) of more than £60,000 pa full time equivalent is as follows:-

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
£60,001 - £70,000	1	1
	<u>1</u>	<u>1</u>
	<u><u>1</u></u>	<u><u>1</u></u>

**12 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Amounts owed by Manor Farm Community Services Ltd	16,853	311,687
Prepayments and accrued income	76,719	52,378
	<u>93,572</u>	<u>364,065</u>
	<u><u>93,572</u></u>	<u><u>364,065</u></u>

**13 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	26,561	3,256
Taxation and social security	12,431	23,052
Accruals	26,123	38,582
Deferred income	28,000	35,789
	<u>93,115</u>	<u>100,679</u>
	<u><u>93,115</u></u>	<u><u>100,679</u></u>

**MANOR FARM COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS/cont...**  
**YEAR ENDED 31 MARCH 2023**

**14 Deferred income**

	<b>Under 1 year</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
At 1 <sup>st</sup> April 2022	35,789	35,789
Additions during the year	28,000	28,000
Amounts released to income	(35,789)	(35,789)
	<hr/>	<hr/>
At 31 <sup>st</sup> March 2023	28,000	28,000
	<hr/> <hr/>	<hr/> <hr/>

**15 Provisions for liabilities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Defined benefit pension scheme deficit (note 17)	66,000	66,000
	<hr/>	<hr/>
	66,000	66,000
	<hr/> <hr/>	<hr/> <hr/>

**16 Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net income for year	121,984	412,017
Decrease in debtors	270,493	(141,816)
Increase in creditors	(7,564)	(353)
(Decrease)increase in provisions	-	(73,000)
	<hr/>	<hr/>
Net cash flow from operating activities	384,913	196,848
	<hr/> <hr/>	<hr/> <hr/>

**17 Pensions and other post-retirement benefits**

The charity participates in the West Midlands Pension Fund, a multi-employer defined benefit final salary scheme where the share of the net assets and liabilities applicable to each employer is not identifiable.

The scheme is administered for the benefit of Local Authority employees and other bodies and is managed in accordance with the Local Government Pension Scheme Regulations.

The charity has been advised that in the schemes latest actuarial report a valuation deficit of £66,000 as identified relative to the charity's involvement in the scheme.

**MANOR FARM COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2023**

**18 Fund reconciliation**

	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Unrestricted	1,632,655	480,816	420,225	-	1,693,246
Designated	600,000	-	-	-	600,000
	<hr/>				
	2,232,655	480,816	420,225	-	2,293,246
<b>Restricted</b>					
Big Lottery	35,467	139,814	64,380	-	110,901
Steps to Work	18,823	197,711	208,760	-	7,774
Heart of England	(137)	2,160	2,023	-	-
Black Country Together	1,759	89,035	90,794	-	-
Black Country Futures	3,870	-	3,870	-	-
Feeling Safer		1,500	1,500	-	-
WMBC re Housing 3&4 year old Summer Unvalidated	-	-	-	-	-
Queens Jubilee	-	750	750	-	-
Support Fund	-	34,500	34,500	-	-
WMBC re Making Connections Walsall	-	35,000	35,000	-	-
WMBC Walsall Connected		48,500	48,500		
WMBC re Community Development	-	11,000	11,000	-	-
Walsall 2040	-	1,442	1,442	-	-
Warm Walsall		500	500		
WMBC re Holiday Activities & Food		14,050	14,050		
Walsall CRF Innovation		26,887	26,887		
WMBC re Community Projects	-	5,500	5,500	-	-
WMBC Cnntd Annual	-	7,500	5,000	-	2,500
WMBC re Hospital Project	-	26,000	26,000	-	-
Multiply Project		16,816	16,816		
WMBC re Thrive Bus TP Riley	-	41,470	41,470	-	-
	<hr/>				
	59,782	700,135	638,742	-	121,175
	<hr/>				
	2,292,437	1,180,951	1,058,967	-	2,414,421
	<hr/> <hr/>				

The designated fund represents:-

- i) £600,000 being the estimated cost to the Association of either relocating to alternative premises or expenditure on its existing premises if formal tenancy rights are granted.

**MANOR FARM COMMUNITY ASSOCIATION**

England & Wales - Charity number 505889

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# Accounts

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**MANOR FARM COMMUNITY ASSOCIATION**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2022**

**Charity Number 505889**

**MANOR FARM COMMUNITY ASSOCIATION**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2022**

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**MANOR FARM COMMUNITY ASSOCIATION**

**REPORT AND FINANCIAL STATEMENTS**

**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS**

<b>Trustees:</b>	Suresh Bawa (Chair) Alex White Richard Butler
<b>Officers:</b>	
Chief Executive	Gary Bird
Charity Manager	Sue Evans
<b>Bankers:</b>	Barclays Bank The Bridge Branch Walsall WS1 1LR
<b>Solicitors:</b>	Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES
<b>Auditors:</b>	DJH Mitten Clarke Ltd 3 <sup>rd</sup> Floor International House 20 Hatherton Street Walsall WS4 2LA
<b>Investments:</b>	Aldermore Bank 50 St Mary Axe London EC3A 8FR
<b>Insurance:</b>	CaSE Insurance Manor House 19 Church Street Leatherhead Surrey KT22 8DN

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2022

The Trustees present their report with the financial statements of the Charity for the year ended 31<sup>st</sup> March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' 2019 (FRS 102) in preparing the annual report and financial statements of the charity.

#### TRUSTEES RESPONSIBILITIES

Charity law requires us as 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 Charity for that year. In preparing those financial statements we are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in business.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity. We 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.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisors on page 1 of the financial statements.

#### The trustees

The trustees who served the charity during the period were as follows:-

Alex White  
Richard Butler  
Suresh Bawa

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2022

#### **Structure, Governance and Management:**

The constitution of Manor Farm Community Association adopted in 1977, outlines the governance arrangements for the charity and the eligibility and selection process by which trustees are appointed. The governance of the charity is conducted through the board of elected trustees who give of their time freely and are responsible for the overall control and decision making of the charity in order to achieve the charity's stated objectives. They meet when required and new trustees follow an induction process to introduce them to their role, after eligibility to serve as a charity trustee has been duly checked. The trustees are also able to co-opt and appoint new trustees to assist with the governance and management of the charity.

The trustees are cognizant of the risks to the sustainability of the charity and consideration and review of the pertaining issues is a key focus of their meetings, as are the maintenance of a risk register and the implementation of strategies and systems to lessen these where possible.

The Chief Executive of the charity provides them with a copy of the constitution and standing orders and with copies of past minutes of meetings, annual reports and accounts. The charity is not currently a company limited by guarantee.

To assist the trustees, members of staff are employed directly by the charity to implement and carry out the day-to-day activities and business of the organization and these are managed and led by the Chief Executive of the charity who reports directly to the charity board of trustees. In addition to paid staff, the charity is very fortunate to have a growing number of volunteers who ably support and assist with the development and delivery of services and activities.

#### **Objectives and Activities of the Charity**

As identified in its constitution the charity was established to:

- Provide and promote educational, recreational, social, cultural and leisure opportunities and services for the people of Walsall and the immediate community of Hatherton and Rushall.
- Establish a Community Centre and thereafter maintain and manage the Centre as appropriate in partnership and co-operation with any statutory authority, in furtherance of the above.

The charity operates within the parameters laid down within its constitution and standing orders and does so without distinction of sex, sexual orientation, race, or of political or religious opinions. There have been no material changes to these policies since the date of the last annual report.

#### **Public Benefit Statement**

The Trustees have paid due regard to the Charity Commission's guidance on public benefit when examining their aims, objectives and future plans of the organisation.

#### **Achievements and Performance**

With the full impact of Covid continuing to dominate the nations day to day life the charity continued to do the best it could to help those most in need within the community during this most challenging of times.

Navigating its way through the year and the constantly changing government guidelines the charity was able to slowly open some of its centre-based activities whilst still operating a significant range of services at arm's length for those most at risk.

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2022

This dichotomy inevitably brought challenges and it is to these local challenges created by the Covid pandemic and the innovative actions and measures taken by the charity to continue to support those most at need within its community that we now turn:

#### **Walsall Silver Service**

For a service that's primary objective is to reduce isolation amongst older people (and thereby the associated problems of depression, self-neglect, declining mental and physical health) the continued and enforced national lock down was possibly the worst intervention the government could do, and required an entirely different approach to those normally practiced.

Fortunately for the charity, the Big Lottery were extremely supportive, flexible and cognisant of the need for projects like ours to 'change in accordance with the times' whilst still trying desperately to meet the 4 key outcomes of the project overall:

#### **Outcome 1:**

To reduce loneliness and social isolation, enabling older people to remain happy and content in their chosen community

#### **Outcome 2:**

To improve access and signposting of older people to information, advice, guidance and increased opportunities for further support available to them

#### **Outcome 3:**

To improve the health and wellbeing of older people and reduce their health inequalities

#### **Outcome 4:**

To promote a 'best practice' model of 'seamless' services for older people that continues to address needs in community-level provision

In order to continue to achieve these outcomes our staff continued to work from the Manor Farm Centre implementing an intensive telephone contact programme with members of the scheme to keep in touch and to ensure any critical care needs could be identified and addressed.

Our members received a minimum of three calls per week from a dedicated befriending contact to touch base, identify (and then respond where required) any shopping or prescription/medical needs, give reassurance and advice on Covid – "what and what not to do" and generally provide a friendly ear – many beneficiaries having no other form of contact or support from the wider world than through our scheme.

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2022

Where restrictions lifted and returned throughout the year with the varying waves of Covid, telephone calls were, when possible, replaced with chats "in person" from the bottom of the garden, on the doorstep, within the garden and, whenever possible, out and about when accompanying on a walk.

The Silver Service has undoubtedly continued to raise the profile of the charity during Covid in and around Walsall and has been fantastic in encouraging local people to volunteer to help deliver not only the service activities but to support the work of the charity overall; Carol Wilson moved on to pastures new and was admirably replaced by Gayle Johnston, who, with her team of staff and volunteers continued to deliver the hundreds of hours they have dedicated to improving the lives of older people in Walsall.

Gayle also successfully led the Charity through its reaccreditation for "Investors in Volunteers" which is formal recognition of the charity's demonstrated excellence in volunteer management. It acknowledges our commitment to providing high-quality volunteer programs and our investment in supporting and valuing volunteers.

The success of the Silver Service has also been well recognised at a higher level within the locality and was regularly referenced and congratulated within Walsall Council cabinet meetings.

#### **Making Connections – Covid Hub**

Another area of the charity's work that continued to 'step up to the plate' during Covid was our "Making Connections" referral service for older people, established in 2019 with support from Public Health Walsall.

Since its inception our charity has been responsible for the "making connections" service for the east of the borough providing support for a population coverage of just under 75,000 residents.

The Charity continued with the role of the Covid Emergency Response hub for the area with the task of providing free emergency food parcels for any local residents and families who were, for whatever reason, unable to meet their basic needs of accessing food.

This included those who:

- had no access to money and were in financial distress
- were shielding due to age or pre-existing health conditions
- had difficulty shopping as had young children or disabilities
- had mental health issues and/or anxieties

Where hardship/need was identified we immediately distributed free food parcels but many individuals were happy to pay for food but couldn't get out to shop and online shopping deliveries became quickly unavailable due to demand; for this group we put together and delivered to their homes a locally sourced purchasable food package of essential items ensuring value for money.

As demand grew, we quickly became aware of our finite capacity to deliver and the reliance and dependency the service may create. We therefore worked closely with each client to discuss the options available for the ongoing supply of food for their homes, ensuring they had both choice and ownership over the final decision; our role being facilitatory and very much aware that we are not the answer to the issue but always the helping hand when needed.

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2022

The food parcels were a wonderful emergency response provided through us by Walsall Council, tremendously received by those in receipt and a godsend in the initial stages of the pandemic when fear and panic were quite intense. As time progressed and the food supply chain became more stable, our role became much more focused on providing information, advice and guidance and predominantly dealing with the overwhelming decline in mental health caused or heightened by Covid.

Our work developed to include wellbeing and support through a far-reaching befriending service, prescription collections, pop out chats, walk and talks, activity boxes and we started a 'grow your own' project to encourage people to have a go at learning how to grow their own fruit and vegetables offering ultimate ownership of their food choices and a distraction to Covid.

Our support and reassurance throughout the pandemic became all encompassing; doing our very best to deal with every question, issue or problem thrown at us; from sourcing a dentist, transport to get a vaccine, obtaining child meal vouchers, mowing a lawn, the list was endless.

We changed our methods of delivery and turned to zoom activities to enable people to still meet and engage in social activities including Yoga and Keep fit, Salsa dancing, Art or simply a collective coffee and a chat. We pre-delivered a cappuccino and some biscuits to everyone to enjoy during the call and gave instructions and help where needed to access zoom in an easy format.

We also reiterated the government messages as the pandemic progressed to our more vulnerable residents with the vast majority relying on our direction as they found the PM TV broadcasts too stressful and only increased their anxiety.

As the messages changed and the move and focus shifted from "lock down" to "re-setting" we felt it was important to keep people up to date and aware of their freedoms and how to safely re-engage in activities. We provided free PPE packs for reassurance that opened up conversations with people supported in taking their first steps back out into the community.

Our rapport with older people in the community and knowledge of the services they need has grown significantly, our communications with them more frequent and they have trust and belief in our knowledge, capacity and range of expertise that will enable them to find local solutions to local issues that concern them.

#### **Covid 19 response**

The charity continued to play an enormous role in Walsall's response to Covid and specifically in the organization, management, and operation of the Lateral Flow Testing Centre's for the town, expanding (because of our raised profile and proven capability) from managing the first Covid Lateral Flow Testing Centre in the east of the borough to running Centres in Aldridge, Ryecroft, Pelsall, Brownhills, Walsall Town Centre.

The charity was also called to provide testing facilities at local care homes, Walsall University, Queen Mary's Grammar School and set up and managed two mobile testing facilities that travelled around Walsall according to need.

The charity was also:

- Commissioned by Wolverhampton Council to set up and manage testing facilities at the Wolverhampton Indoor Shopping Centre- The Mander Centre.

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2022

- Commissioned by Walsall Council to recruit over 30 administrative staff for the 12hr day, seven-day week vaccination unit at the Saddlers Town Centre Shopping outlet.

In total over the year the charity recruited, appointed, managed, and seconded 119 new staff to work alongside the NHS and Walsall Council in the Towns fight against Covid 19.

#### **Building Better Opportunities**

The charity is pleased to report the ongoing success of its three employability projects funded by Big Lottery and European Social Funded "Building Better opportunities" to address longstanding unemployment in Walsall:

- With 'Steps to Work' (Bridges Project) the delivery of Work-Station hubs across Walsall to increase employability.
- With 'Black Country Futures' the delivery of employability support for those out of work or in unstable, low paid employment looking to advance.
- With 'Black Country together' (Family Matters Project), the delivery of employability activities to disadvantaged families.

All projects continued to operate through Covid lock down periods with communications with participants via telephone and staff working from home in line with government recommendations and guidelines.

Face to face contact with participants with Covid secure measures in place was reinstated as and when permitted.

- 'Steps to Work' (Bridges Project), even in the middle of the pandemic our project was reported by 'Steps to Work' as one of the strongest partners within their partnership, clearly demonstrating value for money and working hard to be within tolerance across all areas. The team reported the considerable impact and decline in mental health within participants, exacerbated by Covid, and an increase accordingly in the time taken dealing with this issue.
- 'Black Country Futures' the delivery of employability support for those out of work or in unstable, low paid employment looking to advance.

Despite the restrictions and limitations of Covid, the year saw the project conclude well ahead target with 102 clients engaged (against a target of 56), 27 of those securing employment (against a target of 4) and 21 of them progressing into further training/education (against a target of 7).

- 'Black Country together' (Family Matters Project): The project continued to perform admirably exceeding targets for recruitment by 160%.

This performance was particularly rewarding given the considerable number of staff changes throughout the year with all projects affected as their end dates approached and staff obviously begin to look towards securing their next employment, a constantly challenging aspect of time limited projects with the high expectations until project end date.

The charity was successful however in its application for funding to continue its work in this area with a bid to Walsall Councils Community Renewal Funding; the 6-month pilot project designed to provide employability support for the over 50's with the hope, if successful, to then receive support from the West Midlands Combined Authorities UK Shared Prosperity fund.

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2022

##### **Childcare**

The charity continued to provide year-round quality and affordable childcare throughout the pandemic at its First Friends Nursery and most notably staying open for the key workers of the front line against Covid for whom the care was essential, enabling them to go to work knowing their little ones were safe and being well looked after.

Staffing at the nursery however continued to be problematic and, with the imminent loss of Jane Arblaster as our Nursery Manager having already twice deferred her retirement to stay on to lead through Covid, the charity had to give serious consideration to its ability to maintain the provision and the high level of quality care it had a longstanding reputation for.

In April the charity commenced a recruitment campaign to find a replacement Nursery Manager and Deputy Manager but by June and after two failed attempts at interview it became clear the task was not going to be easy. After much deliberation, consultation with Early Years Walsall and due to levels of declined human resource and staff expertise within this area, our conclusion was that the nursery would be much better residing within an organisation with a much greater capacity and focus on childcare development.

Discussions therefore commenced with several organisations before YMCA Wolverhampton, after extensive due diligence, were confirmed as the organisation chosen and trusted to take over the nursery: a like-minded, registered charity with a passion for community service and one with childcare development and expansion very much at the core of its plans for the future.

With effect from 1 September the nursery became "Pelsall Lane Day Nursery" and the staff, ownership, leadership and management of the Nursery transferred to YMCA Wolverhampton. The building remains the property of the charity and now generates a rental income.

With 8 other nurseries within its portfolio the YMCA has the capacity, skillset and human resources required to support and help take the nursery on to bigger and better things and the Association looks forward to a mutually and long-standing beneficial relationship.

The charity is pleased to report its involvement and participation in a new initiative for Walsall; the Holiday Activity and Food programme or "HAF" for short.

Funded by the Department for Education, HAF is a free programme for children and young people aged 5 -16 running over Easter, Summer and Christmas school holidays and provides an enriching and exciting programme of holiday activities with the provision of a healthy lunchtime meal.

Eligibility is for those children who normally benefit from a free school meal and the scheme aims to ensure they can continue to eat healthily over the school holidays whilst taking part in activities that support their development and wider educational attainment.

##### **Accommodation and Facilities**

The charity also took advantage of lock down and the closure of the Manor Farm Centre to the public to undertake some further much-needed refurbishment and is pleased to report some significant improvements and developments to its accommodation:

- New LED panels installed on the Multi Use Games Area and in the Gymnasium. Both installations undertaken in-house and made possible by the purchase of a 10M scaffold tower. The tower would undoubtedly be indispensable for future works given the ceiling height of the sports hall, theatre, squash courts and gymnasium.

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2022

- Creation of new office in the administration block at Manor Farm by the conversion and combining of the old bar store and Silver Service Office. The new office has already been the interest of external organisations with both the Walsall branch of the Samaritans and 'Care First' showing interest.
- Work has commenced within the derelict swimming pool area with the association going into partnership to create an indoor Parkour training facility. Founded in France in the 1980's, Parkour is a non-competitive physical discipline of training to move freely over and through any terrain using only the abilities of the body, principally through running, jumping, climbing and quadrupedal movement.

Its popularity is growing significantly within the UK and has been helped by the adapted version of Parkour type activities embodied with the TV programme UK Ninja where the competitors attempt to complete a complex Parkour circuit in the fastest time.

#### Human Resources

The year sadly saw the death of a former Trustee and Chair of the Association; James 'Doug' Clapham who passed away in 2021 aged 93. Doug, as he liked to be called, originally came to the association with his partner, Esther who played short-mat bowls in the Sports Hall every Monday and Thursday afternoons.

Doug wasn't interested in bowls but relished the opportunity to become more involved in the business side of the association and quickly found his way on to the general committee. He was a staunch supporter of the Association serving as a Trustee for over 20 years and held the positions of both Treasurer and Chair. Doug's working life was in insurance and he used all his skills and experience to help the association gain the maximum benefit after the loss of its premises by fire in 1988.

Over his 20 years he worked closely with Gary Bird, our CEO, developing a close friendship and a working partnership that helped the charity navigate its way through many trials and tribulations along the way; he will be very sadly missed.

Further review of the staffing requirement for the charity moving forward will continue and with particular attention to the demands as the organization comes out of Covid.

#### Our work with others

Throughout the year the charity continued to work with and support other community organisations within Walsall through its involvement and relationship with Walsall Council, the NHS, Steps to Work, Black Country Futures, Walsall Community Network, "One Walsall", Walsall Community Consortium, Rushall Village Development Group, Pelsall History Society and the Rushall & Pelsall Neighbourhood Partnership.

#### External Funding

The charity success in working with, and receiving funding from, external bodies and partner organisations in grant aid to deliver its work, continued with £685,763 received during the year analysed as follows:

- £166,017 from Steps to Work for our 'Workstations in Walsall' as part of their Building Better Opportunities "Bridges" project.
- £100,531 from Walsall MBC for end of Covid transitional support
- £88,660 from Black Country Together for our 'working well' as part of their Building Better Opportunities "Family Matters" project.

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2022

- £85,091 from the Big Lottery Reaching Communities Fund for our five-year project to address social isolation amongst older people in Walsall, Walsall Silver Service.
- £58,072 from Black Country Futures for employability support for those out of work or in unstable, low paid employment looking to advance.
- £51,759 from Walsall MBC for grants for government funded nursery places.
- £30,000 from Public Health for a further years' operation of our 'Making Connections Walsall' for older people in the eastern section of the Borough helping to combat social isolation by connecting older people to community-based provision.
- £25,000 from Walsall MBC for the Manor Hospital Voluntary Sector Project – The Manor Hub
- £22,500 from Walsall MBC Housing Support Fund to support residents in crisis.
- £14,798 from Walsall MBC for post-covid community activities
- £14,375 from Walsall MBC for staffing and resources for the Thrive "Lets Chat" Health & Wellbeing Bus
- £12,460 from Walsall MBC for HAF (Holiday and Food) activities
- £11,000 from Walsall Council Community Development Fund to support community activities and in-house ICT developments
- £3,000 from Walsall MBC for Hub and Spoke premise costs
- £2,500 received from Heart of England for 'local solutions' as part of their Building Better Opportunities "Community Matters" project.

#### Financial Review

With continued financial awareness and prudence, and an understandable uncertainty on the future and impact of Covid 19, the trustees continue to focus on the need to sustain the charity and, more importantly, to be able to continue to develop and deliver its ever-expanding range of services and activities to the local community.

Income for the charity for the last twelve months, again affected significantly by Covid 19 related matters, decreased from £1,503,501 to £1,367,221.

Charitable activities income is down £351,369 but is offset by the increase from donations and legacies which is up by £300,160 and due entirely to the shift of Covid 19 related services across to Manor Farm Community Services Ltd.

Both Covid years have shown significant increase in income due to the additional work undertaken and, whilst unsustainable in the long term given the hopeful end to the pandemic, the extraordinary surpluses generated in this period will certainly enable the charity to invest wisely in the future further development and expansion of its facilities and services.

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2022

As a one off year, the detailed analysis of finance in terms of income and expenditure trends is again pointless due to the inclusion of the many checks and balances in place due to the pandemic; suffice to report the increase from lettings income (up from £74,001 to £216,192) as the centre opening returns to normal, Investment income (slight decline from £13,607 to £11,120 as the collapse of the global economy continues) and income from Manor Farm Community Services Ltd, as mentioned previously, is also up phenomenally from £7,259 to £317,419 due to the increase in trade from Covid commissioned services.

Moving to expenditure, we see a decrease of £224,262 from £1,179,466 to £955,204 due largely to decreases in wage and staffing costs (down £204,187) helped by the sale of the First Friends Nursery with wages only incurred for the first 6 months.

#### Plans for the Future

With the worst of the Covid pandemic hopefully now behind us, the charity will continue to support Walsall Council and the NHS in the local fight against the disease in any way it can with its long-term plans for the expansion of the services it provides for the local community, ready to be reinvigorated as soon as is possible.

Plans for the future are considerable and include:

- Replacement funding for the charity's employability work given the pending expiry of BBO funds
- Further improvements to the site at Manor Farm including remodelling and refurbishment to ground floor classrooms.
- DDA site accessibility improvements
- Refurbishment of the bar and new furniture
- Installation of air conditioning in the Health & Fitness room
- New lights for the Squash Courts

In conclusion therefore and final recognition of yet another very proud year for the charity and the contributions made to the fight against Covid, I place on record the sincere and greatest thanks of myself and my fellow trustees to Gary Bird our Chief Executive, to Sue Evans our Charity Manager and to all of our staff and volunteers who continue to work on behalf of Manor Farm Community Association for the benefit of our community.

Alex White  
Chair  
Manor Farm Community Association

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

##### Opinion

We have audited the financial statements of Manor Farm Community Association (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

##### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### Conclusions relating to going concern

In auditing the financial statements we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed we have not identified any material uncertainties relating to events or conditions that individually or collectively may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

##### Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained in the trustees annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

##### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

##### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

##### Auditor's responsibilities for the audit of the financial statements

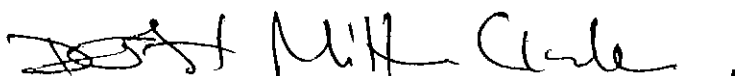
We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

##### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mitten Clarke Audit Limited  
Chartered Accountants  
Statutory Auditor  
3<sup>rd</sup> Floor, International House  
Hatherton Street  
Walsall, WS4 2LA

Baker (Midlands) Limited are eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**MANOR FARM COMMUNITY ASSOCIATION**  
**REPORT AND FINANCIAL STATEMENTS**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME</b>					
Income from:-					
Donations and legacies	2	317,419	-	317,419	7,259
Charitable Activities	3	100,531	585,232	685,763	1,037,402
Other trading activities	4	352,919	-	352,919	445,233
Investment income	5	11,120	-	11,120	13,607
<b>TOTAL INCOME</b>		<u>781,989</u>	<u>585,232</u>	<u>1,367,221</u>	<u>1,503,501</u>
<b>EXPENDITURE</b>					
Charitable activities	6	387,815	567,389	955,204	1,179,466
<b>TOTAL EXPENDITURE</b>		<u>387,815</u>	<u>567,389</u>	<u>955,204</u>	<u>1,179,466</u>
<b>NET INCOME</b>		394,174	17,843	412,017	324,035
Gross transfers between funds		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		394,174	17,843	412,017	324,035
Brought Forward 1 April 2021		1,838,481	41,939	1,880,420	1,556,385
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>2,232,655</u></u>	<u><u>59,782</u></u>	<u><u>2,292,437</u></u>	<u><u>1,880,420</u></u>

**MANOR FARM COMMUNITY ASSOCIATION**

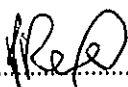
**REPORT AND FINANCIAL STATEMENTS**

**BALANCE SHEET**

**YEAR ENDED 31 MARCH 2022**

	Note	2022 £	£	2021 £	£
<b>CURRENT ASSETS</b>					
Debtors	12	364,065		222,249	
Cash at bank and in hand		2,095,051		1,898,203	
		<u>2,459,116</u>		<u>2,120,452</u>	
<b>CREDITORS: Amounts falling due within one year</b>					
	13	100,679		101,032	
<b>NET CURRENT ASSETS</b>					
			2,358,437		2,019,420
Total assets less current liabilities			<u>2,358,437</u>		<u>2,019,420</u>
<b>PROVISIONS FOR LIABILITIES</b>					
	15		66,000		139,000
<b>NET ASSETS</b>					
			<u>2,292,437</u>		<u>1,880,420</u>
<b>CHARITY FUNDS</b>					
Restricted funds	18		59,782		41,939
Unrestricted funds	18		2,232,655		1,838,481
<b>TOTAL FUNDS</b>					
			<u>2,292,437</u>		<u>1,880,420</u>

The financial statements were approved by the Board of Trustees on 3 April 2023 and were signed on its behalf by:-

  
 .....  
 Richard Butler  
 Trustee

MANOR FARM COMMUNITY ASSOCIATION

STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Cash flow from operating activities	16	196,848	198,649
Net cash flow from operating activities		<u>196,848</u>	<u>198,649</u>
Net Increase/(decrease) in cash and cash equivalents		196,848	198,649
Cash and cash equivalents at 1 April 2021		<u>1,898,203</u>	<u>1,699,554</u>
Cash and cash equivalents at 31 March 2022		<u>2,095,051</u>	<u>1,898,203</u>
Cash and cash equivalents consists of:			
Cash at bank and in hand		<u>2,095,051</u>	<u>1,898,203</u>
Cash and cash equivalents at 31 March 2022		<u>2,095,051</u>	<u>1,898,203</u>

## MANOR FARM COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2022

#### 1 Summary of significant accounting policies

##### (a) General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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 on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### (b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**MANOR FARM COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS/cont..**  
**YEAR ENDED 31 MARCH 2022**

**1 Summary of significant accounting policies**

**(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

**MANOR FARM COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2022**

**1 Summary of significant accounting policies/cont...**

**(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes costs associated with attracting voluntary income and the costs of trading for fundraising purposes;
- Expenditure on charitable activities includes costs incurred by the Society 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; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

**(e) Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 7.

**(f) Tangible Fixed Assets**

The Charity has a policy not to capitalise individual assets with a cost of below £5,000 per item. Alterations and improvement works to the buildings and grounds are not capitalised as the Association has no security of tenure.

**(g) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**(h) Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**MANOR FARM COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS/cont...**  
**YEAR ENDED 31 MARCH 2022**

**1 Summary of significant accounting policies/cont...**

**(i) Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

**(j) Leases**

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**(k) Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution pension scheme for the benefit of certain employees. Contributions are expensed as they become payable.

The charity contributes to a multi-employer defined final salary scheme for the benefit of certain employees. Contributions are expensed as they become payable. A reserve is made for estimated deficit payments required in respect of the scheme based on the latest available information available.

**(l) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**(m) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2 Income from donations and legacies**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Contributions Manor Farm Community Services Limited	316,946	7,259
Sundry	473	-
	<u>317,419</u>	<u>7,259</u>
	<u><u>317,419</u></u>	<u><u>7,259</u></u>

MANOR FARM COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2022

3 Income from charitable activities

Grants and external income

	2022	2021
	£	£
<b>Restricted:</b>		
Walsall MBC Indicative Head Counts	51,759	-
Walsall MBC Housing Support Fund	22,500	-
Walsall MBC Community Development	11,000	-
Walsall MBC Hub & Spoke Locality	3,000	-
Big Lottery fund grant	85,091	83,238
Walsall MBC Holiday Activities & Food	12,460	16,000
Steps to Work	166,017	169,446
Heart of England	2,500	5,382
Black Country Together	88,660	92,030
Black Country Futures	58,072	56,862
Walsall MBC Community Projects	14,798	-
Walsall MBC Making Connections Walsall	30,000	46,500
Walsall MBC re Innovation Project	-	5,000
Walsall MBC Hospital Project	25,000	-
Walsall MBC Thrive Bus re T P Riley	14,375	-
Walsall MBC re Befriending	-	5,334
Neighbourhood Natters	-	6,650
Sports Foundation	-	3,631
Vinci UK Foundation re Covid 19	-	2,500
West Midlands Police re Covid 19	-	1,500
Walsall Hospitals re Winter Pressures Support	-	1,000
Soil Association re Covid 19	-	585
Tesco Groundwork re Covid 19	-	500
One Stop Groundwork re Covid 19	-	500
	<u>585,232</u>	<u>497,658</u>
<b>Unrestricted:</b>		
Walsall MBC Supporting Vulnerable Families	52,500	2,500
Walsall MBC Test and Trace	42,500	-
Walsall MBC re Covid	5,531	477,031
Walsall MBC Clinically Extremely Vulnerable	-	24,000
Walsall MBC Shielded	-	18,313
Martin Lewis Fund re Covid 19	-	16,900
Walsall Housing Group re Covid 19	-	1,000
	<u>100,531</u>	<u>539,744</u>
	<u>685,763</u>	<u>1,037,402</u>

MANOR FARM COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2022

4 Other trading activities

	2022	2021
	£	£
Lettings	216,192	74,001
Nursery fees	106,122	183,316
Education fees	15,104	8,034
Silver scheme transport	231	-
Job Retention Scheme	5,174	134,882
Business rates refunds	10,096	45,000
	<u>352,919</u>	<u>445,233</u>

5 Income from investments

	2022	2021
	£	£
Bank interest	11,120	13,607
	<u>11,120</u>	<u>13,607</u>

MANOR FARM COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2022

6 Analysis of expenditure on charitable activities

	2022 £	2021 £
Community Association staff costs	183,568	278,928
Community Association premises costs	45,000	-
Sundry expenses	27,494	3,673
Adult education wages	34,153	18,476
Adult education expenses	1,792	6,194
Printing and publicity	11,152	4,792
Repairs and maintenance	10,285	68,310
Nursery wages	114,651	223,478
Nursery expenses	35,609	23,783
Big Lottery sundry expenses	8,864	6,204
Big Lottery motor expenses	3,438	1,635
Big Lottery advertising expenses	1,138	1,914
Big Lottery staffing costs	58,121	59,975
Big Lottery premises costs	-	-
Steps to Work wages	152,081	151,128
Steps to Work sundry expenses	9,858	10,213
Heart of England wages	-	11,251
Heart of England sundry expenses	-	458
Black Country Together wages	79,750	80,330
Black Country Together sundry expenses	9,388	6,881
Black Country Futures wages	47,897	43,284
Black Country Futures sundry expenses	8,331	5,821
One Palfrey Big Local expenses	-	12,127
Covid 19 Response wages	18,430	91,320
Covid 19 Response sundry expenses	34,331	16,970
Sports Development Officer wages	-	12,149
Support (note 7)	59,873	42,172
	<u>955,204</u>	<u>1,179,466</u>

£567,389 (2021: £609,183) of the above costs were attributable to restricted funds, £387,815 (2021: £570,283) were attributable to unrestricted funds.

**MANOR FARM COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS/cont...**  
**YEAR ENDED 31 MARCH 2022**

**7 Allocation of support costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Governance	18,066	13,136
Administrative staff wages	33,961	23,309
Insurance	4,086	3,919
Postage and telephone	2,500	1,250
Bank charges	1,260	558
	<hr/>	<hr/>
<b>Total</b>	<b>59,873</b>	<b>42,172</b>
	<hr/> <hr/>	<hr/> <hr/>

**8 Governance costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Administration staff wages	11,321	7,770
Postage and telephone	475	296
Audit and accountancy	6,270	5,070
	<hr/>	<hr/>
	<b>18,066</b>	<b>13,136</b>
	<hr/> <hr/>	<hr/> <hr/>

**9 Auditor's remuneration**

The auditor's remuneration amounts to an audit fee of £4,520 (2021: £3,380) and other services of £1,750 (2021: £1,690).

**10 Trustees' and key management personnel remuneration and expenses**

The trustees neither received nor waived any remuneration during the year (2021: £nil).

The trustees consider the key management personnel to be the Chief Executive Officer.

The total cost of employment for key management personnel including employer's national insurance was £41,796 (2021: £133,427).

The trustees did not have any expenses reimbursed during the year (2021: £nil).

MANOR FARM COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2022

**11 Staff costs and employee benefits**

The average monthly number of employees during the year was 101 (2021: 65).

The total staff costs and employees benefits was as follows:-

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	596,401	855,756
Social security	102,718	55,584
Pension costs	18,671	88,058
	<u>717,790</u>	<u>999,398</u>

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:-

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
£30,001 - £40,000	1	-
£110,001 - £120,000	-	1
	<u>1</u>	<u>1</u>

**12 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Amounts owed by Manor Farm Community Services Ltd	311,687	26,954
Prepayments and accrued income	52,378	195,295
	<u>364,065</u>	<u>222,249</u>

**13 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	3,256	10,204
Taxation and social security	23,052	35,371
Accruals	38,582	20,469
Deferred income	35,789	34,988
	<u>100,679</u>	<u>101,032</u>

**MANOR FARM COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS/cont...**  
**YEAR ENDED 31 MARCH 2022**

**14 Deferred income**

	<b>Under 1 year</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
At 1 <sup>st</sup> April 2021	34,988	34,988
Additions during the year	35,789	35,789
Amounts released to income	(34,988)	(34,988)
	35,789	35,789
At 31 <sup>st</sup> March 2022	35,789	35,789

**15 Provisions for liabilities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Defined benefit pension scheme deficit (note 17)	66,000	139,000
	66,000	139,000
	66,000	139,000

**16 Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Net income for year	412,017	324,035
(Increase) in debtors	(141,816)	(160,963)
(Decrease) in creditors	(353)	(53,423)
(Decrease)increase in provisions	(73,000)	89,000
	196,848	198,649
Net cash flow from operating activities	196,848	198,649

**17 Pensions and other post-retirement benefits**

The charity participates in the West Midlands Pension Fund, a multi-employer defined benefit final salary scheme where the share of the net assets and liabilities applicable to each employer is not identifiable.

The scheme is administered for the benefit of Local Authority employees and other bodies and is managed in accordance with the Local Government Pension Scheme Regulations.

The charity has been advised that in the schemes latest actuarial report a valuation deficit of £88,000 as identified relative to the charity's involvement in the scheme. The trustees have decreased the provision in the year by £73,000 as information made available after the balance sheet indicates that the provision required is £66,000.

MANOR FARM COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2022

18 Fund reconciliation

	Balance at 1 April 2021	Income	Expenditure	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Unrestricted	1,238,481	781,989	387,815	-	1,632,655
Designated	600,000	-	-	-	600,000
	<b>1,838,481</b>	<b>781,989</b>	<b>387,815</b>	<b>-</b>	<b>2,232,655</b>
<b>Restricted</b>					
Big Lottery	21,937	85,091	71,561	-	35,467
Steps to Work	14,745	166,017	161,939	-	18,823
Heart of England	(2,637)	2,500	-	-	(137)
Black Country Together	2,237	88,660	89,138	-	1,759
Black Country Futures	2,026	58,072	56,228	-	3,870
WMBC re Housing Support Fund	-	22,500	22,500	-	-
WMBC re Making Connections Walsall	-	30,000	30,000	-	-
WMBC re Indicative Head Counts	-	51,759	51,759	-	-
WMBC re Community Development	-	11,000	11,000	-	-
WMBC re Holiday Activities & Food	-	12,460	12,460	-	-
WMBC re Community Projects	-	14,798	14,798	-	-
WMBC Hub & Spoke Locality	-	3,000	3,000	-	-
Sports Foundation	3,631	-	3,631	-	-
WMBC re Hospital Project	-	25,000	25,000	-	-
WMBC re Thrive Bus TP Riley	-	14,375	14,375	-	-
	<b>41,939</b>	<b>585,232</b>	<b>567,389</b>	<b>-</b>	<b>59,782</b>
	<b>1,880,420</b>	<b>1,367,221</b>	<b>955,204</b>	<b>-</b>	<b>2,292,437</b>

The designated fund represents:-

- i) £600,000 being the estimated cost to the Association of either relocating to alternative premises or expenditure on its existing premises if formal tenancy rights are granted.

**MANOR FARM COMMUNITY ASSOCIATION**

England & Wales - Charity number 505889

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# Accounts

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**MANOR FARM COMMUNITY ASSOCIATION**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2021**

**Charity Number 505889**

**MANOR FARM COMMUNITY ASSOCIATION**  
**REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

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**MANOR FARM COMMUNITY ASSOCIATION**

**REPORT AND FINANCIAL STATEMENTS**

**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS**

<b>Trustees:</b>	Alex White (Chair) Richard Butler Suresh Bawa
<b>Officers:</b>	
<b>Chief Executive</b>	Gary Bird
<b>Charity Manager</b>	Sue Evans
<b>Bankers:</b>	Barclays Bank The Bridge Branch Walsall WS1 1LR
<b>Solicitors:</b>	Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES
<b>Auditors:</b>	Bakers Arbor House Broadway North Walsall WS1 2AN
<b>Investments:</b>	Aldermore Bank 50 St Mary Axe London EC3A 8FR
<b>Insurance:</b>	CaSE Insurance Manor House 19 Church Street Leatherhead Surrey KT22 8DN

## **MANOR FARM COMMUNITY ASSOCIATION**

### **REPORT AND FINANCIAL STATEMENTS**

#### **TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2021**

The Trustees present their report with the financial statements of the Charity for the year ended 31<sup>st</sup> March 2020. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' 2015 (FRS 102) in preparing the annual report and financial statements of the charity.

#### **TRUSTEES RESPONSIBILITIES**

Charity law requires us as 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 Charity for that year. In preparing those financial statements we are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015;
- 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;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in business.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity. We 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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown in the schedule of members of the board and professional advisors on page 1 of the financial statements.

#### **The trustees**

The trustees who served the charity during the period were as follows:-

Alex White  
Richard Butler  
Suresh Bawa

# MANOR FARM COMMUNITY ASSOCIATION

## REPORT AND FINANCIAL STATEMENTS

### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2021

#### **Structure, Governance and Management:**

The constitution of Manor Farm Community Association adopted in 1977, outlines the governance arrangements for the charity and the eligibility and selection process by which trustees are appointed. The governance of the charity is conducted through the board of elected trustees who give of their time freely and are responsible for the overall control and decision making of the charity in order to achieve the charity's stated objectives. They meet when required and new trustees follow an induction process to introduce them to their role, after eligibility to serve as a charity trustee has been duly checked. The trustees are also able to co-opt and appoint new trustees to assist with the governance and management of the charity.

The trustees are cognizant of the risks to the sustainability of the charity and consideration and review of the pertaining issues is a key focus of their meetings, as are the maintenance of a risk register and the implementation of strategies and systems to lessen these where possible.

The Chief Executive of the charity provides them with a copy of the constitution and standing orders and with copies of past minutes of meetings, annual reports and accounts. The charity is not currently a company limited by guarantee.

To assist the trustees, members of staff are employed directly by the charity to implement and carry out the day-to-day activities and business of the organization and these are managed and led by the Chief Executive of the charity who reports directly to the charity board of trustees. In addition to paid staff, the charity is very fortunate to have a growing number of volunteers who ably support and assist with the development and delivery of services and activities.

#### **Objectives and Activities of the Charity**

As identified in its constitution the charity was established to:

- Provide and promote educational, recreational, social, cultural and leisure opportunities and services for the people of Walsall and the immediate community of Hatherton and Rushall.
- Establish a Community Centre and thereafter maintain and manage the Centre as appropriate in partnership and co-operation with any statutory authority, in furtherance of the above.

The charity operates within the parameters laid down within its constitution and standing orders and does so without distinction of sex, sexual orientation, race, or of political or religious opinions. There have been no material changes to these policies since the date of the last annual report.

#### **Public Benefit Statement**

The Trustees have paid due regard to the Charity Commission's guidance on public benefit when examining their aims, objectives and future plans of the organisation.

#### **Achievements and Performance**

With a global impact on health and loss of life; over 3 million excess deaths for the year and having no regard for wealth, age, race, sex or geographical location, Covid 19 has ripped across the world causing unprecedented losses across every measurable socio economic criteria; life, health, economy, employment, education, well-being and poverty. From school closures to devastated industries and millions of lives and jobs lost; the social and economic costs of the pandemic are many, varied and will continue to impact for many years to come.

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2021

In such a year, and despite the overwhelming magnitude of the impact of Covid, the Charity is very proud to report on the work and activities it continued to provide for those most in need within the community during this most challenging of times.

The UK Covid national lockdown commenced 26 March 2020, just prior to this reporting year, and whilst forcing the closure of the community buildings and the consequential cessation of activities the charity delivered from them, not surprisingly created an immediate escalation of support required for those most in need.

It is to these local challenges created by the Covid pandemic and the innovative actions and measures taken by the charity to continue to support those most at need within its community that we now turn:

#### **Walsall Silver Service**

For a service that's primary objective is to reduce isolation amongst older people (and thereby the associated problems of depression, self-neglect, declining mental and physical health) the enforced national lock down was possibly the worst intervention the government could do, and required an entirely different approach to those normally practiced.

Fortunately for the charity, the Big Lottery were extremely supportive, flexible and cognisant of the need for projects like ours to 'change in accordance with the times' whilst still trying desperately to meet the 4 key outcomes of the project overall:

#### **Outcome 1:**

To reduce loneliness and social isolation, enabling older people to remain happy and content in their chosen community

#### **Outcome 2:**

To improve access and signposting of older people to information, advice, guidance and increased opportunities for further support available to them

#### **Outcome 3:**

To improve the health and wellbeing of older people and reduce their health inequalities

#### **Outcome 4:**

To promote a 'best practice' model of 'seamless' services for older people that continues to address needs in community-level provision

In order to continue to achieve these outcomes our staff continued to work from the Manor Farm Centre implementing an intensive telephone contact programme with members of the scheme to keep in touch and to ensure any critical care needs could be identified and addressed.

Our members received a minimum of three calls per week from a dedicated befriending contact to touch base, identify (and then respond where required) any shopping or prescription/medical needs, give reassurance and advice on Covid – "what and what not to do" and generally provide a friendly ear – many beneficiaries having no other form of contact or support from the wider world than through our scheme

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2021

As restrictions lifted and returned throughout the year with the varying waves of Covid, telephone calls were, when possible, replaced with chats “in person” from the bottom of the garden, on the doorstep, within the garden and, whenever possible, out and about when accompanying on a walk.

The Silver Service has undoubtedly continued to raise the profile of the charity during Covid in and around Walsall and has been fantastic in encouraging local people to volunteer to help deliver not only the service activities but to support the work of the charity overall; the charity is absolutely indebted to Carol Wilson and her team of staff and volunteers for the hundreds of hours they have dedicated to improving the lives of older people in Walsall.

The success of the scheme has also been well recognised at a higher level within the locality and was regularly referenced and congratulated within Walsall Council cabinet meetings.

#### **Making Connections – Covid Hub**

Another area of the charity’s work that really stepped up to the plate during Covid was our “Making Connections” referral service for older people, established in 2019 with the aid of £60,000 from Public Health Walsall.

Since inception our charity has been responsible for the service for the east of the borough providing support for a population coverage of just under 75,000 residents, and thus we were ideally placed to respond to Covid related emergency need.

At the request of Walsall Council, we took on the role of the Covid Emergency Response hub for the area with the initial task of providing free emergency food parcels for any local residents and families who were, for whatever reason, unable to meet their basic needs of accessing food.

This included those who:

- had no access to money and were in financial distress
- were shielding due to age or pre-existing health conditions
- had difficulty shopping as had young children or disabilities
- had mental health issues and/or anxieties

Where hardship/need was identified we immediately distributed free food parcels but many individuals were happy to pay for food but couldn’t get out to shop and online shopping deliveries became quickly unavailable due to demand; for this group we put together and delivered to their homes a locally sourced purchasable food package of essential items ensuring value for money.

As demand grew, we quickly became aware of our finite capacity to deliver and the reliance and dependency the service may create. We therefore worked closely with each client to discuss the options available for the ongoing supply of food for their homes, ensuring they had both choice and ownership over the final decision; our role being facilitatory and very much aware that we are not the answer to the issue but always the helping hand when needed.

Over a matter of days, we were able to pull together a database of referral agencies which covered many support options including doorstep delivery options available across the east of the borough including the Local Nisas, Spars, Morrisons, Farm Shops, Meat vans, ready-made food providers, dairies, butchers etc.

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2021

The food parcels were a wonderful emergency response provided through us by Walsall Council, tremendously received by those in receipt and a godsend in the initial stages of the pandemic when fear and panic were quite intense. As time progressed and the food supply chain became more stable, our role became much more focused on providing information, advice and guidance and predominantly dealing with the overwhelming decline in mental health caused or heightened by Covid.

Our work developed to include wellbeing and support through a far-reaching befriending service, prescription collections, pop out chats, walk and talks, activity boxes and we started a 'grow your own' project to encourage people to have a go at learning how to grow their own fruit and vegetables offering ultimate ownership of their food choices and a distraction to Covid.

Our support and reassurance throughout the pandemic became all encompassing; doing our very best to deal with every question, issue or problem thrown at us; from sourcing a dentist, transport to get a vaccine, obtaining child meal vouchers, mowing a lawn, the list was endless.

We changed our methods of delivery and turned to zoom activities to enable people to still meet and engage in social activities including Yoga and Keep fit, Salsa dancing, Art or simply a collective coffee and a chat. We pre-delivered a cappuccino and some biscuits to everyone to enjoy during the call and gave instructions and help where needed to access zoom in an easy format.

We also reiterated the government messages as the pandemic progressed to our more vulnerable residents with the vast majority relying on our direction as they found the PM TV broadcasts too stressful and only increased their anxiety.

As the messages changed and the first lock down ended, we felt it was important to keep people up to date and aware of their freedoms and how to safely re-engage in activities. We provided free PPE packs for reassurance that opened up conversations with people supported in taking their first steps back out into the community.

Our rapport with older people in the community and knowledge of the services they need has grown significantly, our communications with them more frequent and they have trust and belief in our knowledge, capacity and range of expertise that will enable them to find local solutions to local issues that concern them.

In total the charity supported over 2000 people during Covid lockdowns including:

- delivering over 630 food parcels
- collecting and delivering 290 prescriptions
- providing information, advice and guidance to over 800 callers
- making over 1560 befriending telephone calls
- organising 140 remote/zoom activities

#### **Covid 19 response**

Not only did the charity continue to deliver and provide as many of its normal activities and services as possible, but also played an enormous role in Walsall's response to Covid and specifically in the organization, management, and operation of the Lateral Flow Testing Centers in the eastern part of the borough.

Due to the overwhelming success of the Making Connections Covid Hub and the increased awareness and trust in the organization, the charity was asked in January 2021 to set up and manage the first Covid Lateral Flow Testing Centre in the east of the borough, initially for Walsall Council Childrens Service staff.

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2021

This quickly expanded to the set up and management of other Lateral Flow Centers in Aldridge, Ryecroft and providing staff to work in other Lateral Flow Centres across the town.

Within two weeks therefore, the charity recruited, employed and with the assistance of Public Health Walsall, trained over 60 new people; many of them local people who had lost their employment or been furloughed.

The Covid testing centres were operative from end of January 2021 providing drop in testing facilities for the public to help quickly identify and remove those with Covid to slow down transmission of the deadly disease.

#### **South African Variant**

In February 2021 a case of the South African variant of Covid was identified in Walsall in WS2 (Birchills, Leamore, Blakenhall and Bloxwich) postcode area and the patient, a male, had no history of travel so the virus had arisen through community transmission.

The worldwide concerns regarding this variant and the increased ease and speed of transmission created understandable fear and panic within the town and major actions were taken in a bid to stop it spreading.

The charity again stepped up to the plate and working in close partnership with Bloxwich Community Partnership, Public Health and Walsall Council provided and led the teams of staff who took on the responsibility of door-to-door delivery of tests for the particular strain – the so called “surge testing” programme.

‘Operation Eagle’, as the project became known, received vast local and national TV and media coverage as the interest into this latest Covid strain heightened.

Over a four-week period the charity helped deliver and collect over 15,000 tests from the designated areas, with all staff involved receiving personal letters of thanks from both the Leader and Chief Executives of Walsall Council.

#### **Building Better Opportunities**

The charity is pleased to report the ongoing success of its three employability projects funded by Big Lottery and European Social Funded “Building Better opportunities” to address longstanding unemployment in Walsall:

- With ‘Steps to Work’ (Bridges Project) the delivery of Work-Station hubs across Walsall to increase employability.
- With ‘Black Country Futures’ the delivery of employability support for those out of work or in unstable, low paid employment looking to advance.
- With ‘Black Country together’ (Family Matters Project), the delivery of employability activities to disadvantaged families.

All projects continued to operate through Covid lock down periods with communications with participants via telephone and staff working from home in line with government recommendations and guidelines.

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2021

Face to face contact with participants with Covid secure measures in place were reinstated as and when permitted.

- 'Steps to Work' (Bridges Project), even in the middle of a pandemic our project was reported by 'Steps to Work' as one of the strongest partners within their partnership, clearly demonstrating value for money and working hard to be within tolerance across all areas. The team reported the considerable impact and decline in mental health within participants, exacerbated by Covid, and an increase accordingly in the time taken dealing with this issue.
- 'Black Country Futures' the delivery of employability support for those out of work or in unstable, low paid employment looking to advance.

Despite the restrictions and limitations of Covid, the year saw the project conclude well ahead target with 72 clients engaged (against a target of 56), 12 of those securing employment (against a target of 4) and 11 of them progressing into further training/education (against a target of 7).

- 'Black Country together' (Family Matters Project): The project continued to perform admirably exceeding targets for recruitment and progression by 170% and 128% respectively.

#### **Childcare**

The charity continued to provide year-round quality and affordable childcare throughout the pandemic and most notably staying open for the key workers of the front line against Covid for whom the care was essential, enabling them to go to work knowing their little ones were safe and being well looked after.

With lower attendances, income for the nursery was expectedly down by over 22% but the priority for the year focused on the need to support the fight against Covid.

With the Nursery Manager deferring her retirement and staying on to lead through Covid, the future of the nursery is still uncertain with a business review and options analysis pending as soon as time and a return to normality allow.

#### **Accommodation and Facilities**

The charity also took advantage of lock down and the closure of the Manor Farm Centre to the public to undertake some much-needed refurbishment and is pleased to report some significant improvements and developments to its accommodation:

- A complete refurbishment of the classrooms on the first floor at Manor Farm including new ceilings, LED panel lighting, carpets and curtains with a number also having an upgrade to their IT facilities.

Untouched since the closure of the school in 2004 the 7 classrooms form the mainstay of the charities meeting room facilities for room hire and will benefit significantly from the investment.

- A completely new sports hall floor was installed in March using the latest specification flooring, a pulastic wet pour compound installed directly over the existing and prepared Gransprung Sports Floor. The floor choice was made after extensive research, is accredited by the relevant sporting governing bodies and has a minimum 15-year lifespan.

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2021

#### Human Resources

The year also witnessed the charity continue to move forward with changes to its core staffing with its CEO semi-retiring at the end of the financial year; a move that hopefully enables the charity to retain the knowledge, skills and experience of Gary gained over his 38 years with the charity yet still reduce its overall long-term costs and financial liability to the West Midlands Pension Fund.

Further review of the staffing requirement for the charity moving forward will continue.

#### Our work with others

Throughout the year the charity still continued to work with and support other community organisations within Walsall through its involvement and relationship with Walsall Council, Walsall Community Network, "One Walsall" (Sue Evans our Charity Manager is a trustee), Walsall Community Consortium, Rushall Village Development Group and the Rushall & Pelsall Neighbourhood Partnership.

#### External Funding

The charity success in working with, and receiving funding from, external bodies and partner organisations in grant aid to deliver its work, continued with just over a million pounds (£1,037,402) received during the year with the focus and concentration on providing covid related services and care, not surprisingly responsible for over fifty percent of this income (£545,329).

Of the remainder:

- £169,446 from Steps to Work for our 'work stations in Walsall' as part of their Building Better Opportunities "Bridges" project.
- £92,030 from Black Country Together for our 'working well' as part of their Building Better Opportunities "Family Matters" project.
- £83,238 from the Big Lottery Reaching Communities Fund for our five-year project to address social isolation amongst older people in Walsall, Walsall Silver Service.
- £56,862 from Black Country Futures for employability support for those out of work or in unstable, low paid employment looking to advance.
- £47,500 from Public Health for a further years operation of our 'Making Connections Walsall' for older people in the eastern section of the Borough helping to combat social isolation by connecting older people to community-based provision.
- £16,000 from Walsall Council Community Development Fund to support the refurbishment of the meeting rooms at Manor Farm.
- £6,650 from Walsall Community Network for 'Neighbourhood Natters'
- £5,382 received from Heart of England for 'local solutions' as part of their Building Better Opportunities "Community Matters" project.
- £3,631 from the Sports Foundation for sports activities targeted at black and ethnic minority groups.

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2021

##### Financial Review

With continued financial awareness and prudence, and an understandable uncertainty on the future and impact of Covid 19, the trustees continue to focus on the need to sustain the charity and, more importantly, to be able to continue to develop and deliver its ever-expanding range of services and activities to the local community.

Income for the charity for the last twelve months, due predominantly to Covid 19 related matters, increased significantly from £1,012,526 to £1,503,501.

This is a significant increase and, whilst unsustainable in the long term given the hopeful end to the pandemic, the extraordinary £324,035 surplus generated in year will certainly enable the charity to invest wisely in the future further development and expansion of its facilities and services.

As a one off year, the detailed analysis of finance in terms of income and expenditure trends is pointless due to the inclusion of the many checks and balances in place due to the pandemic; suffice to report the expected decline in lettings income (significantly down from £158,781 to £74,001) as a direct consequence of the two lock downs, Investment income (declined from £21,558 to £13,607 as a result of the collapse of global economy) and income from Manor Farm Community Services Ltd is also significantly down from £25,368 to £7,259 due to the inevitable loss of trade as a result of the closure of the Manor Farm Centre.

These declines being more than offset by the £134,882 received via the Government Job retention scheme for furloughed staff and £45000 refunds for business rates.

Moving to expenditure, we see an increase of £212,030 from £967,436 to £1,179,466 due largely to increases in wage and staffing costs (up £268,4988) and repairs and maintenance (up £56,341); notable offsets being the absence of premise costs for the Manor Farm Centre for the year waived very generously by Walsall Council.

##### Plans for the Future

Whilst Covid 19 brings a level of uncertainty for the future, life does indeed have to go on and for the charity, the pandemic has without doubt had significant impact opening doors to new areas of work and, through our involvement in the local testing and vaccination programme, raised the profile of Manor Farm to a new level.

With the long term impact of Covid still unknown but certainly a major issue for the next year at least, the charity will continue to support Walsall Council and the NHS in the local fight against the disease in any way it can with its long-term plans for the expansion of the services it provides for the local community, at present on hold.

In conclusion therefore and final recognition of a very proud year for the charity and the contributions made to the fight against Covid, I place on record the sincere and greatest thanks of myself and my fellow trustees to Gary Bird our Chief Executive, to Sue Evans our Charity Manager and to all of our staff and volunteers who continue to work on behalf of Manor Farm Community Association for the benefit of our community.



Alex White  
Chair  
Manor Farm Community Association

## **MANOR FARM COMMUNITY ASSOCIATION**

### **REPORT AND FINANCIAL STATEMENTS**

#### **INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 31 MARCH 2021**

##### **Opinion**

We have audited the financial statements of Manor Farm Community Association (the 'charity') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

##### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

##### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **MANOR FARM COMMUNITY ASSOCIATION**

### **REPORT AND FINANCIAL STATEMENTS**

#### **INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 31 MARCH 2021**

##### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

##### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

##### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

##### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Baker (Midlands) Limited  
Chartered Accountants  
Statutory Auditor  
Arbor House  
Broadway North  
Walsall, WS1 2AN

Baker (Midlands) Limited are eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**MANOR FARM COMMUNITY ASSOCIATION**  
**REPORT AND FINANCIAL STATEMENTS**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOME</b>					
Income from:-					
Donations and legacies	2	7,259	-	7,259	25,368
Charitable Activities	3	539,744	497,658	1,037,402	534,360
Other trading activities	4	445,233	-	445,233	431,240
Investment income	5	13,607	-	13,607	21,558
<b>TOTAL INCOME</b>		1,005,843	497,658	1,503,501	1,012,526
<b>EXPENDITURE</b>					
Charitable activities	6	697,625	481,841	1,179,466	967,436
<b>TOTAL EXPENDITURE</b>		697,625	481,841	1,179,466	967,436
<b>NET INCOME</b>		308,218	15,817	324,035	45,090
Gross transfers between funds		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		308,218	15,817	324,035	45,090
Brought Forward 1 April 2020		1,530,263	26,122	1,556,385	1,511,295
<b>TOTAL FUNDS CARRIED FORWARD</b>		1,838,481	41,939	1,880,420	1,556,295

**MANOR FARM COMMUNITY ASSOCIATION**

**REPORT AND FINANCIAL STATEMENTS**

**BALANCE SHEET**

**YEAR ENDED 31 MARCH 2021**

	Note	2021 £	£	2020 £	£
<b>CURRENT ASSETS</b>					
Debtors	12	222,249		61,286	
Cash at bank and in hand		1,898,203		1,699,554	
				<u>1,760,840</u>	
<b>CREDITORS: Amounts falling due within one year</b>					
	13	101,032		116,455	
				<u>116,455</u>	
<b>NET CURRENT ASSETS</b>			2,019,420		1,644,385
Total assets less current liabilities			<u>2,019,420</u>		<u>1,644,385</u>
<b>PROVISIONS FOR LIABILITIES</b>					
	15		139,000		88,000
			<u>139,000</u>		<u>88,000</u>
<b>NET ASSETS</b>			1,880,420		1,556,385
			<u>1,880,420</u>		<u>1,556,385</u>
<b>CHARITY FUNDS</b>					
Restricted funds	18		41,939		26,122
Unrestricted funds	18		1,838,481		1,530,263
			<u>1,880,420</u>		<u>1,556,385</u>
<b>TOTAL FUNDS</b>			<u>1,880,420</u>		<u>1,556,385</u>

The financial statements were approved by the Board of Trustees on Friday 28<sup>th</sup> January 2021 and were signed on its behalf by:-



.....  
A White  
Chair of Trustees

**MANOR FARM COMMUNITY ASSOCIATION**

**STATEMENT OF CASH FLOWS**

**YEAR ENDED 31 MARCH 2021**

	<b>Note</b>	<b>2021</b> <b>£</b>	<b>2020</b> <b>£</b>
<b>Cash flow from operating activities</b>	<b>16</b>	198,649	60,447
<b>Net cash flow from operating activities</b>		<u>198,649</u>	<u>60,447</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		198,649	60,447
<b>Cash and cash equivalents at 1 April 2020</b>		<u>1,699,554</u>	<u>1,639,107</u>
<b>Cash and cash equivalents at 31 March 2021</b>		<u>1,898,203</u>	<u>1,699,554</u>
<b>Cash and cash equivalents consists of:</b>			
Cash at bank and in hand		<u>1,898,203</u>	<u>1,699,544</u>
<b>Cash and cash equivalents at 31 March 2020</b>		<u>1,898,203</u>	<u>1,699,554</u>

**MANOR FARM COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2021**

**1 Summary of significant accounting policies**

**(a) General information and basis of preparation**

The charity constitutes a public benefit entity as defined by FRS 102. 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 on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**MANOR FARM COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2021**

**1 Summary of significant accounting policies**

**(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

**MANOR FARM COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2021**

**1 Summary of significant accounting policies/cont...**

**(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes costs associated with attracting voluntary income and the costs of trading for fundraising purposes;
- Expenditure on charitable activities includes costs incurred by the Society 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; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

**(e) Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 7.

**(f) Tangible Fixed Assets**

The Charity has a policy not to capitalise individual assets with a cost of below £5,000 per item. Alterations and improvement works to the buildings and grounds are not capitalised as the Association has no security of tenure.

**(g) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**(h) Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**MANOR FARM COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2021**

**1 Summary of significant accounting policies/cont...**

**(i) Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

**(j) Leases**

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**(k) Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution pension scheme for the benefit of certain employees. Contributions are expensed as they become payable.

The charity contributes to a multi-employer defined final salary scheme for the benefit of certain employees. Contributions are expensed as they become payable. A reserve is made for estimated deficit payments required in respect of the scheme based on the latest available information available.

**(l) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**(m) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2 Income from donations and legacies**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Contributions Manor Farm Community Services Limited	-	25,368
Sundry	7,259	-
	<u>7,259</u>	<u>25,368</u>
	<u><u>7,259</u></u>	<u><u>25,368</u></u>

**MANOR FARM COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2021**

**3 Income from charitable activities**

Grants and external income

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Restricted:</b>		
Walsall MBC Get Well Again	-	5,001
Walsall MBC Lets Talk About It	-	948
Walsall MBC Childrens Healthy Weight Project	-	1,000
WACC – Community learning – adult education	-	1,362
Big Lottery fund grant	83,238	96,955
Walsall MBC Community Development	16,000	11,000
Steps to Work	169,446	133,503
Heart of England	5,382	54,164
Black Country Together	92,030	108,409
Black Country Futures	56,862	-
One Palfrey Big Local	-	81,145
Steps to Health	-	519
Walsall MBC re Making Connections Walsall	47,500	30,000
Walsall MBC re Memory Lane Project	-	1,250
Walsall MBC re Covid	477,031	55
Walsall MBC re Innovation Project	5,000	5,000
Walsall MBC re Befriending	5,334	3,999
The Challenge Network	-	50
Walsall MBC re Clinically Extremely Vulnerable	24,000	-
Walsall MBC re Shielded	18,313	-
Martin Lewis Fund re Covid 19	16,900	-
Walsall MBC re Supporting Vulnerable Families	2,500	-
Walsall Housing Group re Covid 19	1,000	-
Neighbourhood Natters	6,650	-
Sports Foundation	3,631	-
Vinci UK Foundation re Covid 19	2,500	-
West Midlands Police re Covid 19	1,500	-
Walsall Hospitals re Winter Pressures Support	1,000	-
Soil Association re Cov19 19	585	-
Tesco Groundwork re Covid 19	500	-
One Stop Groundwork re Covid 19	500	-
	<b>1,037,402</b>	<b>534,360</b>
	<b>1,037,402</b>	<b>534,360</b>

MANOR FARM COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2021

**4 Other trading activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Lettings	74,001	158,781
Nursery fees	183,316	233,938
Education fees	8,034	35,485
Silver scheme transport	-	3,036
Job Retention Scheme	134,882	-
Business rates refunds	45,000	-
	<u>445,233</u>	<u>431,240</u>
	<u><u>445,233</u></u>	<u><u>431,240</u></u>

**5 Income from investments**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank interest	13,607	21,558
	<u>13,607</u>	<u>21,558</u>
	<u><u>13,607</u></u>	<u><u>21,558</u></u>

**MANOR FARM COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2021**

**6 Analysis of expenditure on charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Community Association staff costs	278,928	153,981
Community Association premises costs	-	39,120
Sundry expenses	3,673	6,177
Adult education wages	18,476	11,573
Adult education expenses	6,194	8,322
Printing and publicity	4,792	13,235
Repairs and maintenance	68,310	11,969
Nursery wages	223,478	228,835
Nursery expenses	23,783	13,180
Big Lottery sundry expenses	6,204	21,200
Big Lottery motor expenses	1,635	7,040
Big Lottery advertising expenses	1,914	740
Big Lottery staffing costs	59,975	59,048
Big Lottery premises costs	-	2,500
Steps to Work wages	151,128	113,254
Steps to Work sundry expenses	10,213	29,257
Heart of England wages	11,251	49,212
Heart of England sundry expenses	458	3,333
Black Country Together wages	80,330	85,878
Black Country Together sundry expenses	6,881	8,978
Black Country Futures wages	43,284	-
Black Country Futures sundry expenses	5,821	-
One Palfrey Big Local expenses	12,127	69,018
Covid 19 Response wages	91,320	-
Covid 19 Response sundry expenses	16,970	-
Sports Development Officer wages	12,149	-
Support (note 7)	42,172	31,586
	<b>1,179,466</b>	<b>967,436</b>
	<b>1,179,466</b>	<b>967,436</b>

£609,183 (2020: £512,641) of the above costs were attributable to restricted funds, £570,283 (2020: £454,795) were attributable to unrestricted funds.

MANOR FARM COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2021

**7 Allocation of support costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Governance	13,136	11,704
Administrative staff wages	23,309	13,169
Insurance	3,919	3,759
Postage and telephone	1,250	1,250
Bank charges	558	1,704
	<hr/>	<hr/>
Total	42,172	31,586
	<hr/> <hr/>	<hr/> <hr/>

**8 Governance costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Administration staff wages	7,770	4,389
Postage and telephone	296	1,360
Audit and accountancy	5,070	5,955
	<hr/>	<hr/>
	13,136	11,704
	<hr/> <hr/>	<hr/> <hr/>

**9 Auditor's remuneration**

The auditor's remuneration amounts to an audit fee of £3,380 (2020: £3,970) and other services of £1,690 (2020: £1,985).

**10 Trustees' and key management personnel remuneration and expenses**

The trustees neither received nor waived any remuneration during the year (2020: £nil).

The trustees consider the key management personnel to be the Chief Executive Officer.

The total cost of employment for key management personnel including employer's national insurance was £133,427 (2020: £83,096).

The trustees did not have any expenses reimbursed during the year (2020: £nil).

**MANOR FARM COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2021**

**11 Staff costs and employee benefits**

The average monthly number of employees during the year was 65 (2020: 61).

The total staff costs and employees benefits was as follows:-

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	855,756	703,098
Social security	55,584	37,745
Pension costs	88,058	29,233
	<hr/>	<hr/>
	999,398	770,076
	<hr/> <hr/>	<hr/> <hr/>

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:-

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
£60,001 - £70,000	-	1
£110,001 - £120,000	1	-
	<hr/>	<hr/>

**12 Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Amounts owed by Manor Farm Community Services Ltd	26,954	26,888
Prepayments and accrued income	195,295	34,098
	<hr/>	<hr/>
	222,249	61,286
	<hr/> <hr/>	<hr/> <hr/>

**13 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	10,204	10,963
Taxation and social security	35,371	8,644
Accruals	20,469	62,593
Deferred income	34,988	34,255
	<hr/>	<hr/>
	101,032	116,455
	<hr/> <hr/>	<hr/> <hr/>

**MANOR FARM COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2021**

**14 Deferred income**

	<b>Under 1 year</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
At 1 <sup>st</sup> April 2020	34,255	34,255
Additions during the year	34,988	34,988
Amounts released to income	(34,255)	(34,255)
	34,988	34,988
At 31 <sup>st</sup> March 2021	34,988	34,988

**15 Provisions for liabilities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Defined benefit pension scheme deficit (note 17)	139,000	88,000
	139,000	88,000
	139,000	88,000

**16 Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net income for year	324,035	45,090
(Increase) in debtors	(160,963)	(30,091)
(Decrease)/increase in creditors	(53,423)	45,448
Increase in provisions	89,000	-
	198,649	60,447
Net cash flow from operating activities	198,649	60,447

**17 Pensions and other post-retirement benefits**

The charity participates in the West Midlands Pension Fund, a multi-employer defined benefit final salary scheme where the share of the net assets and liabilities applicable to each employer is not identifiable.

The scheme is administered for the benefit of Local Authority employees and other bodies and is managed in accordance with the Local Government Pension Scheme Regulations.

The charity has been advised that in the schemes actuarial report as at 31 March 2019 a valuation deficit of £88,000 as identified relative to the charity's involvement in the scheme. The trustees have increased the provision in the year by £51,000 as information made available after the balance sheet indicates that the provision required is £139,000.

**MANOR FARM COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2021**

**18 Fund reconciliation**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Unrestricted	930,263	1,005,843	697,625	-	1,238,481
Designated	600,000	-	-	-	600,000
	<hr/> 1,530,263	1,005,843	697,625	-	1,838,481
<b>Restricted</b>					
Big Lottery	6,427	83,238	67,728	-	21,937
Steps to Work	6,640	169,446	161,341	-	14,745
Heart of England	3,690	5,382	11,709	-	(2,637)
Black Country Together	(2,762)	92,030	87,031	-	2,237
Black Country Futures	-	56,862	54,836	-	2,026
One Palfrey Big Local	12,127	-	12,127	-	-
WMBC re Befriending	-	5,334	5,334	-	-
WMBC re Making Connections Walsall	-	47,500	47,500	-	-
WMBC –Innovation Project	-	5,000	5,000	-	-
WMBC Community Development	-	16,000	16,000	-	-
Neighbourhood Natters	-	6,650	6,650	-	-
Sports Foundation	-	3,631	-	-	3,631
Walsall Housing Group re Covid 19	-	1,000	1,000	-	-
Vinci UK Foundation re Covid 19	-	2,500	2,500	-	-
West Midlands Police re Covid 19	-	1,500	1,500	-	-
Soil Association re Cov1d 19	-	585	585	-	-
Tesco Groundwork re Covid 19	-	500	500	-	-
One Stop Groundwork re Covid 19	-	500	500	-	-
	<hr/> 26,122	497,658	481,841	-	41,939
	<hr/> <hr/> 1,556,385	1,503,501	1,179,466	-	1,880,420

The designated fund represents:-

- i) £600,000 being the estimated cost to the Association of either relocating to alternative premises or expenditure on its existing premises if formal tenancy rights are granted.