

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

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MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

Trustees:	Alex White (Chair) Richard Butler Suresh Bawa
Officers:	
Chief Executive	Gary Bird
Charity Manager	Sue Evans
Bankers:	Barclays Bank The Bridge Branch Walsall WS1 1LR
Solicitors:	Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES
Auditors:	Bakers Arbor House Broadway North Walsall WS1 2AN
Investments:	Aldermore Bank 50 St Mary Axe London EC3A 8FR
Insurance:	CaSE Insurance Manor House 19 Church Street Leatherhead Surrey KT22 8DN

MANOR FARM COMMUNITY ASSOCIATION

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TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2021

The Trustees present their report with the financial statements of the Charity for the year ended 31st 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

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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 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.

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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

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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.

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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.

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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.

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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.

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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.

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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

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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.

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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. 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.

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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 £
INCOME					
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
TOTAL INCOME		1,005,843	497,658	1,503,501	1,012,526
EXPENDITURE					
Charitable activities	6	697,625	481,841	1,179,466	967,436
TOTAL EXPENDITURE		697,625	481,841	1,179,466	967,436
NET INCOME		308,218	15,817	324,035	45,090
Gross transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		308,218	15,817	324,035	45,090
Brought Forward 1 April 2020		1,530,263	26,122	1,556,385	1,511,295
TOTAL FUNDS CARRIED FORWARD		1,838,481	41,939	1,880,420	1,556,295

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BALANCE SHEET

YEAR ENDED 31 MARCH 2021

	Note	2021 £	£	2020 £	£
CURRENT ASSETS					
Debtors	12	222,249		61,286	
Cash at bank and in hand		1,898,203		1,699,554	
				<u>1,760,840</u>	
CREDITORS: Amounts falling due within one year					
	13	101,032		116,455	
				<u>116,455</u>	
NET CURRENT ASSETS			2,019,420		1,644,385
Total assets less current liabilities			<u>2,019,420</u>		<u>1,644,385</u>
PROVISIONS FOR LIABILITIES	15		139,000		88,000
			<u>139,000</u>		<u>88,000</u>
NET ASSETS			1,880,420		1,556,385
			<u>1,880,420</u>		<u>1,556,385</u>
CHARITY FUNDS					
Restricted funds	18		41,939		26,122
Unrestricted funds	18		1,838,481		1,530,263
			<u>1,838,481</u>		<u>1,530,263</u>
TOTAL FUNDS			1,880,420		1,556,385
			<u>1,880,420</u>		<u>1,556,385</u>

The financial statements were approved by the Board of Trustees on Friday 28th January 2021 and were signed on its behalf by:-



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A White
Chair of Trustees

MANOR FARM COMMUNITY ASSOCIATION

STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2021

	Note	2021 £	2020 £
Cash flow from operating activities	16	198,649	60,447
Net cash flow from operating activities		<u>198,649</u>	<u>60,447</u>
Net increase/(decrease) in cash and cash equivalents		198,649	60,447
Cash and cash equivalents at 1 April 2020		<u>1,699,554</u>	<u>1,639,107</u>
Cash and cash equivalents at 31 March 2021		<u>1,898,203</u>	<u>1,699,554</u>
Cash and cash equivalents consists of:			
Cash at bank and in hand		<u>1,898,203</u>	<u>1,699,544</u>
Cash and cash equivalents at 31 March 2020		<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

	2021	2020
	£	£
Contributions Manor Farm Community Services Limited	-	25,368
Sundry	7,259	-
	<hr/>	<hr/>
	7,259	25,368
	<hr/> <hr/>	<hr/> <hr/>

MANOR FARM COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS/cont...
YEAR ENDED 31 MARCH 2021**

3 Income from charitable activities

Grants and external income

	2021	2020
	£	£
Restricted:		
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	-
	<u>1,037,402</u>	<u>534,360</u>

MANOR FARM COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS/cont...
YEAR ENDED 31 MARCH 2021

4 Other trading activities

	2021	2020
	£	£
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

	2021	2020
	£	£
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

	2021	2020
	£	£
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
	1,179,466	967,436
	1,179,466	967,436

£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

	2021	2020
	£	£
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

	2021	2020
	£	£
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:-

	2021	2020
	£	£
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:-

	2021	2020
	£	£
£60,001 - £70,000	-	1
£110,001 - £120,000	1	-
	<hr/>	<hr/>

12 Debtors

	2021	2020
	£	£
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

	2021	2020
	£	£
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

	Under 1 year	Total
	£	£
At 1 st 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 st March 2021	34,988	34,988

15 Provisions for liabilities

	2021	2020
	£	£
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

	2021	2020
	£	£
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	<hr/> 1,005,843	<hr/> 697,625	<hr/> -	<hr/> 1,838,481
Restricted					
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	<hr/> 497,658	<hr/> 481,841	<hr/> -	<hr/> 41,939
	<hr/> <hr/> 1,556,385	<hr/> <hr/> 1,503,501	<hr/> <hr/> 1,179,466	<hr/> <hr/> -	<hr/> <hr/> 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.