



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

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

CONTENTS

	Page
Trustees' report	1 - 11
Independent examiner's report	13
Statement of financial activities	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 27

MANOR FARM COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

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

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

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

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

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

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

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

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						
Income from:							
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
Total income		498,815	395,675	894,490	480,816	700,135	1,180,951
Expenditure on:							
Charitable activities	7 8	359,567	513,850	873,417	420,225	638,742	1,058,967
Total expenditure		359,567	513,850	873,417	420,225	638,742	1,058,967
Net income/(expenditure) and movement in funds		139,248	(118,175)	21,073	60,591	61,393	121,984
Reconciliation of funds:							
Fund balances at 1 April 2023		2,293,246	121,175	2,414,421	2,232,655	59,782	2,292,437
Fund balances at 31 March 2024		2,432,494	3,000	2,435,494	2,293,246	121,175	2,414,421

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 £	£
Current assets					
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>	
Creditors: amounts falling due within one year	14	(41,970)		(93,115)	
Net current assets			2,501,494		2,480,421
Creditors: amounts falling due after more than one year	15		(66,000)		(66,000)
Net assets			<u>2,435,494</u>		<u>2,414,421</u>
The funds of the charity					
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

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

MANOR FARM COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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

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 £
Direct costs		
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>
Share of support and governance costs (see note)		
Support	11,100	6,507
	<u>873,417</u>	<u>1,058,967</u>
Analysis by fund		
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 £
-----------	-----------

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 Number	2023 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
	£	£
Defined contribution schemes		
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>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
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>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
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 £
At 31 March 2024:			
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 £
At 31 March 2023:			
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)	-
Cash (absorbed by)/generated from operations	(109,314)	384,913

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)
	2,413,964	(34,565)	2,379,399