

Allen's Cross Community Association
Unaudited Financial Statements
31 March 2023

DRAFT ACCOUNTS

Allen's Cross Community Association

Financial Statements

Year ended 31 March 2023

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	9
Statement of financial activities	10
Statement of financial position	11
Notes to the financial statements	12
The following pages do not form part of the financial statements	
Detailed statement of financial activities	20
Notes to the detailed statement of financial activities	22

Allen's Cross Community Association

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Summary of the purposes of the charity as set out in its governing document

1. To promote the benefit of the inhabitants of Allen's Cross and its neighbourhood without discrimination on the grounds of gender, disability, political opinion or race.
2. To provide opportunities for people to advance education and to provide facilities and services in the interests of social, recreational and leisure time occupation, with the aim of improving the quality of life for the inhabitants of Allen's Cross and neighbourhood.
3. To manage and maintain Allen's Cross Community Centre for activities in pursuance of those aims.

Allen's Cross Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Objectives and activities *(continued)*

Summary of the main activities in relation to the above purposes for the public benefit

The association continues to manage a thriving Community Centre which delivers a range of activities for the benefit of all ages and backgrounds. During the year 2022-23 these included:

- Lunch club for older people - a twice-weekly session for up to 20 people who are isolated. Trustees would like to thank Diane Silvers who retired in January 2023. Diane is a much-loved member of our community and has been Lunch Club cook for many years. Upon her retirement, a Cook and Activities Co-ordinator were appointed. P&C Funding was used to improve the activities for members which now include chair exercises; craft activities; sing-along fun. The Cook, Lorraine Bradshaw, has continued the fine tradition of providing delicious well-balanced home-cooked meals for the appreciative members. Planning is underway for a summer trip for all Lunch Club members. Numbers attending have significantly increased which is testimony to the hard work done by Lorraine and, Activities Co-ordinator, Vicki Silvers who provides excellent pastoral care.

Affordable accessible transport is provided if needed.

- An award-winning Community Garden - a space for people of all ages and abilities to work together to grow food, enjoy physical exercise and make friends. The Garden is superbly managed by Jackie Careless who was awarded the Queen's Award for Voluntary Services. Jackie practices therapeutic horticulture and the Garden is a place of well-being. It is not only the plants that thrive but the many volunteers who work there too.

- The Shed - a project which welcomes all to learn and share new skills. The impact of which can be seen around the site. The volunteers have developed the Shed area to make it fit for their needs; improved the garden stage and built many planters to make the site more attractive.

- Free Family events - the Community Garden and St Bart's Local Pantry held joint events. The Garden Open Day and Pantry Launch was the best attended event for many years. It included live music provided by Celebrating Sanctuary, story -telling, crafts, Forest school, freshly baked pizzas and so much more. Summer brought the Commonwealth Games event and Autumn a Family Fun and Fire event. All very well attended.

- Podcasting - a new project led by Dave Scott-Morgan and Gary Tranter offered training in podcasting skills. Several podcasts recorded, edited and uploaded all available on the Allen's Cross web-site

- Musicians Alliance - to encourage involvement in music whether playing with others, professional and amateur, learning performance skills, performing concerts for the local community to enjoy and gain a sense of achievement.

- St Bart's Local Pantry - continues to impact on food poverty as it provides excellent value. The Place of Welcome, which runs alongside the Pantry, is where the members socialise, enjoy light refreshments and can access advice on housing, energy and well-being. The Pantry held a series of Slow-Cooking courses for members which were led by Jackie Careless. These proved very popular. Funding was available to give each participant a free slow cooker at the end of the course.

- Provide rooms for hire to aid local delivery of services and a broader range of activities for local people, e.g. Faith groups, Little Sunshines Child-Minders group, Forest School, Dance, Karate, Fred's Friendship group.

Allen's Cross Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Objectives and activities *(continued)*

Contribution made by volunteers

Without the 60 Volunteers who help in the community garden, lunch club, Shed project and St Bart's Local Pantry, Allen's Cross Community Centre could not operate. We rely on our volunteers to help maintain the site, run groups, support events, and offer friendship and support to members. The quality of our volunteers is such that when we appoint new people, our volunteers are often those who apply and are successful at the interview.

We are extremely grateful for the hours our volunteers donate to the Community.

Achievements and performance

Forward Thinking

As we come to the end of the financial year 2023-2024, plans are already afoot for the future. We are ever mindful of the changing needs of Allen's Cross and it is the knowledge of our Community that drives our vision.

Your Trustees

A new Board of Trustees was elected in November 2022 with the passion and drive to ensure Allen's Cross delivers its Mission to serve the needs of the local community. All Trustees will undertake professionally delivered training in the Spring.

Funding

The current Preventions & Communities funding finished in September 2023. The recommissioning process has just begun. Trustees have decided to apply for funding to sustain our most successful projects - the Lunch Club and Community Garden and Shed.

Fabric of the Building

A grant from B&Q has been applied for - if successful this will repair the roof in the main building and improve electrics. Plumbing works also need to be carried out.

Future grants will be to improve the front of the Centre.

New projects

Allen's Cross - the Person-Centred Community.

In the spring an application will be submitted to All Age Autism for significant funding for Allen's Cross to provide courses for autistic children and adults.

Allen's Cross Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Financial review

Total income for the year was £101,341 (2022: £68,158) which included £62,299 (2022: £51,450) of grants identified as being restricted. Total expenditure for the year was £107,729 (2022: £99,354) of which £59,891 (2022: £33,188) was allocated against restricted funds. The net result for the year was a deficit on general funds of £8,726 (2022: £49,458) which has been deducted from reserves at 1 April 2022 making a balance carried forward of £26,766. There was a surplus on restricted funds for the year of £2,338 which has been carried forward to be spent in subsequent years.

Ongoing funding was secured from Birmingham City Council's Prevention and Early Intervention Grants programme to support the lunch club, shed project, music project and radio project. We appreciate the support of the Edward and Dorothy Cadbury Trust and the W A Cadbury Trust during the year.

Policy for holding reserves

The reserves policy of the association takes into account the nature of the income and expenditure streams and the need to provide against the uncertainty of grant income. Certain funding has restrictions which mean that by law it must be held in restricted reserves until it is spent in line with the funding agreement.

Reserves are needed to:

1. Meet contractual liabilities should the organisation have to close, including redundancy pay and amounts due to creditors.
2. Meet unexpected costs like the breakdown of essential office machinery, staff cover re illness, maternity leave, parental leave and legal costs defending the Association's interests.
3. To replace equipment
4. To ensure the association can continue to provide a stable and quality service
5. To provide working capital when funding is paid in arrears

The likelihood of all the above events happening in one year is unlikely, however we aim to build a reserve which represents 25% of our annual running costs. Since we are now entering uncertain times with the cost of living crisis we have no real idea of how our future income and expenditure will be affected. In addition we aim to introduce new activities and at present it is difficult to establish the true underlying costs for which we would hold reserves. Although the current balance of approximately 885,000 is probably greater than current needs, at the present time we consider it prudent not to take any steps to drastically reduce these. The situation will be reviewed when we achieve a more stable position.

Principal sources of funds

A high proportion of our funding comes from grants. Income from lettings is increasing with more groups returning to regular activity and the local community celebrating and marking significant family events with parties and celebrations.

Allen's Cross Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Financial review *(continued)*

Principal risks facing the charity

Every year an organisation-wide risk assessment is conducted by the Trustees which includes assessment of governance, operational activities and calculated risks. The following explains the most significant risks and uncertainties faced by the Association:

Need to widen our reach

The needs of local people remain the same, if not increased as the cost of living crisis begins to take hold. St Bart's Local Pantry project has had an impact on food poverty and continues to be well-used and developing as a social space where local people socialise. Furthermore, Allen's Cross - the Person-Centred Community - will be a hub of collaborative support for autistic adults and families.

Financial risks

A funding plan is being implemented for the year 2023-24 to ensure we have the resources we need to operate for the year. We also have a forward budget which determines funding requirements for the next three years. Continuous action will be taken on this in order to alleviate any gaps in funding.

Ability to demonstrate impact

As an organisation it is important for us to demonstrate impact in order to attract grant income, improve access to services and to ensure we can demonstrate to existing funders that we are fulfilling their requirements. We undertake feedback activities which are also recorded on our shared drive. A consequence of our Podcasting project is the voices of our members are clearly heard and known sharing their experiences of our community giving a human element to the differences we are making.

Funds held as custodian trustee

The association holds the title deeds to the freehold land and premises at 24 Tinkers Farm Road Northfield which was given to the Association to hold on behalf of the community. The exact value of the premises is unknown.

Structure, governance and management

Constitution

Allen's Cross Community Association is a registered charity (Reg. charity no 522842). The Constitution and related standing orders is the governing document that sets out rules and requirements relating to Association Members; terms of office and election of Trustees and Honorary Officers; disqualification of Trustees; and proceedings of the Board. All Trustees are required to be members of the Association.

Allen's Cross Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Board of Trustees

The Board of Trustees (the Board) is the governing body of the Association. The purpose of the Board is to agree the planned direction of the Association and to ensure the organisation delivers on its plans and objectives as set out in the governing documents. The Board is accountable to the Management Committee and is responsible for the Association's compliance with regulation and legislation as well as ensuring that the values and reputation of the Association are upheld. The Board also supports the Chairman and officers in carrying out their executive responsibilities. There can be up to 7 Trustees on the Board (with a quorum of four). The Board is the employer of all of the Associations staff. The Board meets monthly and is the final decision-making body for new policy, strategic planning and approval of financial budgets.

Appointment of Trustees

Appointment of Trustees is by election at the Annual General Meeting by all members present aged 18 and over with the power to vote. They may also be co-opted by the Board until the following AGM. There is a term of office of one year following which they may be re-elected. The number of re-elections is not limited. Members aged 18 and above only are eligible to be elected. All new Trustees receive induction training especially in the following areas: constitution, safeguarding policy, health and safety policy, equal opportunities policy, general data protection policy.

Induction and training of trustees

Trustees have a core induction programme supported by induction activities tailored to their role. All Trustees have training in the following policies and procedures:

- Constitution and Standing orders
- Safeguarding Policy
- Health and Safety Policy
- Equal Opportunities Policy
- General Data protection Policy

Remuneration Policy

The Association's pay scales are reviewed regularly by the Board of Trustees and staff are remunerated in accordance with them. All new employee job descriptions, and substantive changes, are subject to evaluation to determine the appropriate pay level.

Trustees and management committee members do not receive any form of remuneration for their roles.

Organisational structure and wider networks

The Board of Trustees are the governing body responsible for determining the vision and plans of the Association and for ensuring effective achievement of those plans. A User group committee meets monthly with representatives from the Board of Trustees to discuss any issues related to the site and also to determine the needs of local people.

Allen's Cross Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Leadership

The Association's officers are Chair, Treasurer and Secretary. Officers have some powers to make decisions within the approved budget, operational plan and the Association's policies and procedures.

The Association works closely with a number of other organisations within the Northfield area to ensure that its services are widely advertised and meet the needs of the local community. These include:

- Northfield Community Partnership
- The Stronger Together Older Peoples Network
- Birmingham City Council
- Local Councillors
- St Bart's Church

Reference and administrative details

Registered charity name Allen's Cross Community Association

Charity registration number 522842

Principal office

The trustees

S Antonio	(Appointed 17 November 2022)
DR Carter	
S Bateman	(Resigned 16 November 2022)
S Clark	(Appointed 16 November 2022)
Councillor J Deakin	(Appointed 17 November 2022)
E Freeman	(Resigned 10 May 2022)
J Hussey	(Resigned 17 November 2022)
T Hussey	(Appointed 30 September 2022)
N Ladd	(Resigned 17 November 2022)
A Nicholls	(Resigned 10 October 2022)
S Nicholls	(Resigned 17 November 2022)
C Roberts-Pitters	(Appointed 17 November 2022)

Accountants

Accuo Accounting Limited
Chartered Accountants
Alvechurch
Birmingham
B48 7JX

Trustees' responsibilities statement

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).

Allen's Cross Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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 period.

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 applicable Charities SORP;
- make judgments and accounting 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 the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 applicable Charities (Accounts and Reports) Regulations, 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.

The trustees' annual report was approved on 7 December 2023 and signed on behalf of the board of trustees by:

T Hussey
Trustee

Allen's Cross Community Association

Independent Examiner's Report to the Trustees of Allen's Cross Community Association

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Allen's Cross Community Association ('the charity') for the year ended 31 March 2023.

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 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Act; or
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 accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Seeley FCA
Independent Examiner

Accuo Accounting Limited
Chartered Accountants
Alvechurch
Birmingham
B48 7JX

Allen's Cross Community Association

Statement of Financial Activities

Year ended 31 March 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	10,423	62,229	72,652	53,133
Charitable activities	5	4,524	–	4,524	4,615
Other trading activities	6	23,504	–	23,504	10,251
Investment income	7	1	–	1	62
Other income	8	660	–	660	97
Total income		<u>39,112</u>	<u>62,229</u>	<u>101,341</u>	<u>68,158</u>
Expenditure					
Expenditure on charitable activities	9,10	47,838	59,891	107,729	99,354
Total expenditure		<u>47,838</u>	<u>59,891</u>	<u>107,729</u>	<u>99,354</u>
Net expenditure and net movement in funds		<u>(8,726)</u>	<u>2,338</u>	<u>(6,388)</u>	<u>(31,196)</u>
Reconciliation of funds					
Total funds brought forward		35,492	18,262	53,754	84,950
Total funds carried forward		<u>26,766</u>	<u>20,600</u>	<u>47,366</u>	<u>53,754</u>

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

The notes on pages 12 to 18 form part of these financial statements.

Allen's Cross Community Association

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		49,370	55,552
Creditors: amounts falling due within one year	15	<u>2,004</u>	<u>1,798</u>
Net current assets		<u>47,366</u>	<u>53,754</u>
Total assets less current liabilities		<u>47,366</u>	<u>53,754</u>
Net assets		<u>47,366</u>	<u>53,754</u>
Funds of the charity			
Restricted funds		20,600	18,262
Unrestricted funds		<u>26,766</u>	<u>35,492</u>
Total charity funds	17	<u>47,366</u>	<u>53,754</u>

These financial statements were approved by the board of trustees and authorised for issue on 7 December 2023, and are signed on behalf of the board by:

T Hussey
Trustee

The notes on pages 12 to 18 form part of these financial statements.

Allen's Cross Community Association

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Allen's Cross Community Centre, 24 Tinkers Farm Road, Northfield, B31 1RH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the charity.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Significant judgements

There are no judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies that have any significant effect on the amounts recognised in the financial statements. Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions or other sources of estimation uncertainty that have any significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Allen's Cross Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- other income is recognised as it is received, including affiliation fees and Day Centre takings.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as this cannot be recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events and non-charitable trading activities.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
- All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Allen's Cross Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	384	–	384
Affiliation fees	108	–	108
Grants			
Big Lottery-Reaching Communities	–	9,500	9,500
WA Cadbury	–	–	–
Birmingham City Council-Groups	41	52,729	52,770
Edward and Dorothy Cadbury Trust	–	–	–
Neighbourhood Network Schemes	9,890	–	9,890
	<u>10,423</u>	<u>62,229</u>	<u>72,652</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	364	–	364
Affiliation fees	69	–	69
Grants			
Big Lottery-Reaching Communities	–	–	–
WA Cadbury	750	–	750
Birmingham City Council-Groups	–	48,950	48,950
Edward and Dorothy Cadbury Trust	500	2,500	3,000
Neighbourhood Network Schemes	–	–	–
	<u>1,683</u>	<u>51,450</u>	<u>53,133</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
DC takings	<u>4,524</u>	<u>4,524</u>	<u>4,615</u>	<u>4,615</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Hall lettings	<u>23,504</u>	<u>23,504</u>	<u>10,251</u>	<u>10,251</u>

Allen's Cross Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	1	1	62	62

8. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income	660	660	97	97

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Community Centre	44,732	59,706	104,438
Support costs	3,106	185	3,291
	<u>47,838</u>	<u>59,891</u>	<u>107,729</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Community Centre	64,806	33,188	97,994
Support costs	1,360	–	1,360
	<u>66,166</u>	<u>33,188</u>	<u>99,354</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Community Centre	104,438	–	104,438	97,994
Governance costs	–	3,291	3,291	1,360
	<u>104,438</u>	<u>3,291</u>	<u>107,729</u>	<u>99,354</u>

Allen's Cross Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Analysis of support costs

	Analysis of support costs-Comm unity Centre £	Total 2023 £	Total 2022 £
Finance costs	—	—	480
Governance costs	3,291	3,291	880
	<u>3,291</u>	<u>3,291</u>	<u>1,360</u>

12. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,400</u>	<u>1,060</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	68,532	57,845
Employer contributions to pension plans	883	176
Other employee benefits	46	3,657
	<u>69,461</u>	<u>61,678</u>

The average head count of employees during the year was 7 (2022: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Charitable activities	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by any of the trustees

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,236	960
Social security and other taxes	623	633
Other creditors	145	205
	<u>2,004</u>	<u>1,798</u>

Allen's Cross Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £883 (2022: £176).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	35,492	39,112	(47,838)	26,766

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	84,950	16,708	(66,166)	35,492

Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Birmingham City Council	16,787	50,174	(49,090)	17,871
Edward and Dorothy Cadbury Trust	1,475	–	(1,475)	–
Celebrating Communities	–	2,555	(2,555)	–
National Lottery-Awards 4 All	–	9,500	(6,771)	2,729
	<u>18,262</u>	<u>62,229</u>	<u>(59,891)</u>	<u>20,600</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Birmingham City Council	–	48,950	(32,163)	16,787
Edward and Dorothy Cadbury Trust	–	2,500	(1,025)	1,475
Celebrating Communities	–	–	–	–
National Lottery-Awards 4 All	–	–	–	–
	<u>–</u>	<u>51,450</u>	<u>(33,188)</u>	<u>18,262</u>

Allen's Cross Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	28,770	20,600	49,370
Creditors less than 1 year	(2,004)	—	(2,004)
Net assets	<u>26,766</u>	<u>20,600</u>	<u>47,366</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	37,290	18,262	55,552
Creditors less than 1 year	(1,798)	—	(1,798)
Net assets	<u>35,492</u>	<u>18,262</u>	<u>53,754</u>

Allen's Cross Community Association

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

Allen's Cross Community Association

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	384	364
Affiliation fees	108	69
Big Lottery-Reaching Communities	9,500	–
WA Cadbury	–	750
Birmingham City Council-Groups	52,770	48,950
Edward and Dorothy Cadbury Trust	–	3,000
Neighbourhood Network Schemes	9,890	–
	<u>72,652</u>	<u>53,133</u>
Charitable activities		
DC takings	4,524	4,615
Other trading activities		
Hall lettings	23,504	10,251
Investment income		
Bank interest receivable	1	62
Other income		
Other income	660	97
Total income	<u>101,341</u>	<u>68,158</u>

Allen's Cross Community Association

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023	2022
	£	£
Expenditure		
Expenditure on charitable activities		
Purchases	13,270	4,912
Wages and salaries	68,532	57,845
Pension costs	883	176
Other post-retirement benefits	46	3,657
Rates and water	550	2,507
Light and heat	6,809	3,502
Repairs and maintenance	6,980	13,568
Insurance	774	–
Other motor/travel costs	302	–
Legal and professional fees	3,291	1,360
Telephone	2,869	2,157
Other office costs	615	2,430
Advertising and promotion	1,056	3,736
Payments to Groups	1,752	3,504
	<u>107,729</u>	<u>99,354</u>
Total expenditure	<u>107,729</u>	<u>99,354</u>
Net expenditure	<u>(6,388)</u>	<u>(31,196)</u>

Allen's Cross Community Association

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Community Centre		
<i>Activities undertaken directly</i>		
Activity costs	13,270	4,912
Wages/salaries	68,532	57,845
Pension costs	883	176
Sessional and other similar expenses	46	3,657
Rates & water	550	2,507
Light & heat	6,809	3,502
Repairs & maintenance	6,980	13,568
Insurance	774	–
Travel costs	302	–
Telephone	2,869	2,157
General office costs	615	2,430
Advertising/promotion	1,056	3,736
Payments to groups	1,752	3,504
	<u>104,438</u>	<u>97,994</u>
Governance costs		
Governance costs - accountancy fees	1,100	960
Governance costs - legal and other professional fees	2,191	400
	<u>3,291</u>	<u>1,360</u>
	<u>107,729</u>	<u>99,354</u>