

CHARITY REGISTRATION NUMBER: 522842

Allen's Cross Community Association
Unaudited Financial Statements
31 March 2024

Allen's Cross Community Association

Financial Statements

Year ended 31 March 2024

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Allen's Cross Community Association

Trustees' Annual Report

Year ended 31 March 2024

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

Objectives and activities

1.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.

2.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. A significant challenge for the Association in 2023-2024 was the funding of our main projects. The Preventions and Communities Funding ended in September 2023 and the process of recommissioning for 2023 - 2026 began in March 2023. Trustees decided to focus on our most successful projects when applying for further funding - the over 60s Lunch Club and The Garden and Sheds Project. As Birmingham City Council filed for bankruptcy, it was revealed that 70% of applications would be unsuccessful. Fortunately, we were one of the 30% who were awarded funding. However, it was 50% of our original budget application. Very difficult decisions had to be made. Although our key projects were retained, staffing was drastically reduced. Very sadly we had to dispense with the services of Mandy Scott-Morgan, the Centre Manager. Mandy was an excellent Manager. She joined us at a time of transition and her inclusive welcoming approach was much needed. Mandy developed excellent relationships with all affiliates, brought in new long-term bookings and oversaw many successful community events. We thank her for her service.

We also had to lose Fiona Sewell, the Finance Officer, and significantly reduce the hours of Victoria Silvers, the Lunch Club Activities co-ordinator.

Jackie Careless was appointed as Centre and Garden Manager. Jackie has proven to be an outstanding appointment even though the hours she has to run the Centre and Garden are dramatically less than what is required.

During 2023 - 2024 Allen's Cross has further developed as a Person-Centred Community. In line with our objective to 'improve the quality of life for the inhabitants of Allen's Cross and neighbourhood' we now provide courses for autistic adults and young people. These courses include Art therapy, Cookery, Forest school, Gardening and Woodwork. Funding was applied for and granted from All Age Autism. As provision was across the site and included all our projects funding also contributed to the staffing for Lunch Club and the Community Garden.

Allen's Cross Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Objectives and activities *(continued)*

The main projects Allen's Cross Community Association ran during 2023-24 included:

2.1 Lunch club for older people

A twice-weekly session for up to 20 people who are isolated.

The Cook, Lorraine Bradshaw, has continued the fine tradition of providing delicious well-balanced, home-cooked meals for the appreciative members. Activities co-ordinator, Vicki Silvers, resigned from post owing to increasing family commitments. We thank her for her service. Michelle Haddock was appointed as Activities co-ordinator. Lorraine and Michelle have an excellent working relationship and together have organised events for Lunch Club including D Day celebrations and special meals for Christmas and Easter. Numbers attending have significantly increased which is testimony to the hard work done by Lorraine and Michelle. Lunch Club numbers have now reached their maximum of 20 per session.

Affordable accessible transport is provided if needed.

2.2 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.

2.3 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 planters and benches to make the site more attractive.

2.4 Free Family events in the Community Garden

Allen's Cross Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Objectives and activities *(continued)*

3. Allen's Cross - the Person-Centred Community

Before our courses began for neuro-divergent people all staff and volunteers were given training by Lee Burden from Autism West Midlands. Our courses now include:

3.1. Art therapy

Our Art leads, Ellenormay Hocking and Bev Charles, are truly exceptional at what they do. A safe collaborative space has been created for autistic adults and families where our clients and their carers can explore their own creativity and socialise in a supportive space. Elle and Bev work in a range of media and the pieces created are outstanding. One client commented, 'I benefit enormously from Allen's Cross - as a neuro-divergent person Allen's Cross has become a much-needed advocate, and indeed, champion for us.'

Further courses that have been available include Cookery, Forest School, Exploring Nature and Gardening.

3.2. Baskerville School

A tailor-made programme for Baskerville School has been running. Students work on site on Monday and Tuesdays. This has been a highly successful collaboration. Baskerville students have volunteered in the Community Garden; Sheds wood-work project; Lunch Club and Little Sunshine's Stay and Play. One student comes to the Art course on a Wednesday morning. He is exceptionally talented but his major achievement is he travels to and from our site independently.

3.3. Affiliated Groups

Allen's Cross Community Association also provides rooms for hire to aid local delivery of services and a broader range of activities for local people, e.g. Faith groups, Little Sunshine's Stay and Play group, Forest School, Dance, Karate, Fred's Friendship group, Zumba, In Her Shoes, St Bart's Local Pantry

After 40 years of having our site as their Church, it was a sad day when we bid farewell to the 7th day Adventists who moved to a church. The SDA have always been most supportive of all we do and are much missed.

3.4. 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 staff, 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. This appreciation was expressed when a 'Celebrating our Volunteers' event was organised in August 2023. It was a special occasion with music provided by Leroy, a Garden volunteer, and Sue, a Pantry volunteer. Lunch was enjoyed and certificates given to all. Special awards and gifts were given to Brian Gregory for his work on site and support of Lunch Club; Sara Hussein for her commitment to the Garden and Sheds projects and Jeanette English for her quiet but complete commitment to St Bart's Local Pantry.

Allen's Cross Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Objectives and activities *(continued)*

3.5. Outstanding Staff Team

Under the leadership of Jackie Careless a very strong staff team is now in place. The core team now includes:

- Lorraine Bradshaw - Lunch Club Cook
- Michelle Haddock - Lunch Club Activities Co-ordinator and Site Cleaner
- Sara Hussein - Caretaker
- Thomas Worthington - Office Administrator

Allen's Cross Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Achievements and performance

4. Achievements and performance

4.1 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 2023 with the passion and drive to ensure Allen's Cross delivers its Mission to serve the needs of the local community. The Trustees volunteer so much time and expertise to ensure the vision and strategy keeps Allen's Cross Community Association focused and relevant.

5 Funding

5.1 Fabric of the Building

A grant from B&Q was successfully applied for and used to repair the roof in the main building and improve electrics. Plumbing work was also carried out.

A major cost will be a completely new roof for Florence Pickering Centre. This is now a top priority.

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

5.2. New projects

After our successful launch of courses for autistic adults and children with funding through All Age Autism, we now need to consolidate the work we do and ensure funding is secure. Applications are in progress with Inclusive Communities and Awards For All. If successful all projects and staffing will be secure until 2026.

Furthermore, we are committed to developing our links with Baskerville School and building new ones with Arc Oakbridge and Queen Alexandra College.

5.3. After School Club

Planning is underway for a new project. If successful, we will run an after-school club for 8-10 year old primary children. We will be targeting pupil premium children. A hot home-cooked meal will be provided as well as Art, Cookery and Forest School.

5.4. 30/30 Club Revisited

The staff team are volunteering their time to re-introduce the popular and much missed 30/30 events. A program of social evenings will be launched Spring 2024.

This is an exciting time for Allens's Cross Community Association as we continue to serve the residents of Allens's Cross and neighbouring areas.

Allen's Cross Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Financial review

Total income for the year was £128,352 (2023: £101,341) which included £71,755 (2023: £62,299) of grants identified as being restricted. Total expenditure for the year was £121,270 (2023: £107,719) of which £88,706 (2023: £59,891) was allocated against restricted funds. £330 was transferred from a National Lottery grant to cover administrative costs incurred. The net result for the year was a surplus on general funds of £24,363 (2023: £8,726-deficit) which has been added to reserves at 1 April 2023 making a balance carried forward of £51,129. There was a deficit on restricted funds for the year of £17,281 which has been deducted from reserves leaving £3,319 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 and shed project. We appreciate the support of all of our other donors during the year including, National Lottery, All Age Autism, B&Q, Cornerstone Church as well as numerous individual personal donations.

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 £51,129 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 2024

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 2024-25 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. The monitoring done through the All Age Autism funding clearly showed the positive impact the project had on clients.

The Allen's Cross Community Garden and Centre web page has been completely updated and showcases the current projects.

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 2024

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 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 Chair and officers in carrying out their executive responsibilities. There can be up to 7 Trustees on the Board (with a quorum of three). The Board is the employer of all of the Association's 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. An affiliated group committee meets quarterly with representatives from the Board of Trustees to discuss any issues related to the site and also to focus on the needs of local people.

Allen's Cross Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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 Neighbourhood Community Partnership
- 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	24 Tinkers Farm Road Northfield Birmingham B31 1RH

The trustees

S Antonio	
DR Carter	
S Clark	
Councillor J Deakin	
T Hussey	
T Morton	(Appointed 7 November 2023)
C Roberts-Pitters	

Accountants

Accuo Accounting Limited
Chartered Accountants
Alvechurch
Birmingham
B48 7JX

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.

Allen's Cross Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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).

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 3 December 2024 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 2024

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 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 ('the Act').

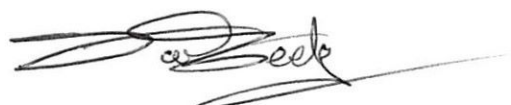
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

3 December 2024

Allen's Cross Community Association

Statement of Financial Activities

Year ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	15,751	71,755	87,506	72,652
Charitable activities	5	9,777	–	9,777	4,524
Other trading activities	6	26,902	–	26,902	23,504
Investment income	7	1,187	–	1,187	1
Other income	8	2,980	–	2,980	660
Total income		<u>56,597</u>	<u>71,755</u>	<u>128,352</u>	<u>101,341</u>
Expenditure					
Expenditure on charitable activities	9,10	32,564	88,706	121,270	107,729
Total expenditure		<u>32,564</u>	<u>88,706</u>	<u>121,270</u>	<u>107,729</u>
Net income/(expenditure)		<u>24,033</u>	<u>(16,951)</u>	<u>7,082</u>	<u>(6,388)</u>
Transfers between funds		330	(330)	–	–
Net movement in funds		<u>24,363</u>	<u>(17,281)</u>	<u>7,082</u>	<u>(6,388)</u>
Reconciliation of funds					
Total funds brought forward		26,766	20,600	47,366	53,754
Total funds carried forward		<u>51,129</u>	<u>3,319</u>	<u>54,448</u>	<u>47,366</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 14 to 21 form part of these financial statements.

Allen's Cross Community Association

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		57,871	49,370
Creditors: amounts falling due within one year	15	<u>3,423</u>	<u>2,004</u>
Net current assets		<u>54,448</u>	<u>47,366</u>
Total assets less current liabilities		<u>54,448</u>	<u>47,366</u>
Net assets		<u><u>54,448</u></u>	<u><u>47,366</u></u>
Funds of the charity			
Restricted funds		3,319	20,600
Unrestricted funds		<u>51,129</u>	<u>26,766</u>
Total charity funds	17	<u><u>54,448</u></u>	<u><u>47,366</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 3 December 2024, and are signed on behalf of the board by:



T Hussey
Trustee

The notes on pages 14 to 21 form part of these financial statements.

Allen's Cross Community Association

Notes to the Financial Statements

Year ended 31 March 2024

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 2024

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.

Allen's Cross Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

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.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	12,623	–	12,623
Affiliation fees	128	–	128
Grants			
Big Lottery-Reaching Communities	–	2,000	2,000
Birmingham City Council-Groups	–	39,475	39,475
Neighbourhood Network Schemes	–	–	–
Landau-All Age Autism Support	–	22,780	22,780
B&Q	–	7,500	7,500
Co-op	3,000	–	3,000
	<u>15,751</u>	<u>71,755</u>	<u>87,506</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	384	–	384
Affiliation fees	108	–	108
Grants			
Big Lottery-Reaching Communities	–	9,500	9,500
Birmingham City Council-Groups	41	52,729	52,770
Neighbourhood Network Schemes	9,890	–	9,890
Landau-All Age Autism Support	–	–	–
B&Q	–	–	–
Co-op	–	–	–
	<u>10,423</u>	<u>62,229</u>	<u>72,652</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
DC takings	<u>9,777</u>	<u>9,777</u>	<u>4,524</u>	<u>4,524</u>

Allen's Cross Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Hall lettings	26,902	26,902	23,504	23,504

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	1,187	1,187	1	1

8. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income	2,980	2,980	660	660

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Community Centre	31,566	88,506	120,072
Support costs	998	200	1,198
	<u>32,564</u>	<u>88,706</u>	<u>121,270</u>

	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>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Community Centre	120,072	–	120,072	104,438
Governance costs	–	1,198	1,198	3,291
	<u>120,072</u>	<u>1,198</u>	<u>121,270</u>	<u>107,729</u>

Allen's Cross Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Analysis of support costs

	Support costs Community Centre £	Total 2024 £	Total 2023 £
Governance costs	1,200	1,200	3,291

12. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,200	1,100

13. Staff costs

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

	2024 £	2023 £
Wages and salaries	64,936	68,532
Employer contributions to pension plans	812	883
Other employee benefits	5,992	46
	<u>71,740</u>	<u>69,461</u>

The average head count of employees during the year was 8 (2023: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Charitable activities	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2023: 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

	2024 £	2023 £
Accruals and deferred income	1,524	1,236
Social security and other taxes	1,724	623
Other creditors	175	145
	<u>3,423</u>	<u>2,004</u>

Allen's Cross Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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 £812 (2023: £883).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	<u>26,766</u>	<u>56,597</u>	<u>(32,564)</u>	<u>330</u>	<u>51,129</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	<u>35,492</u>	<u>39,112</u>	<u>(47,838)</u>	<u>–</u>	<u>26,766</u>

Allen's Cross Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Birmingham City Council	17,871	39,475	(56,482)	–	864
Edward and Dorothy Cadbury Trust	–	–	–	–	–
Celebrating Communities	–	2,000	(1,670)	(330)	–
National Lottery-Awards 4 All	2,729	–	(2,729)	–	–
Landau-All Age Autism Support	–	22,780	(22,780)	–	–
B&Q	–	7,500	(5,045)	–	2,455
	<u>20,600</u>	<u>71,755</u>	<u>(88,706)</u>	<u>(330)</u>	<u>3,319</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	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
Landau-All Age Autism Support	–	–	–	–	–
B&Q	–	–	–	–	–
	<u>18,262</u>	<u>62,229</u>	<u>(59,891)</u>	<u>–</u>	<u>20,600</u>

Allen's Cross Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	54,552	3,319	57,871
Creditors less than 1 year	(3,423)	–	(3,423)
Net assets	<u>51,129</u>	<u>3,319</u>	<u>54,448</u>

	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>

Allen's Cross Community Association

Management Information

Year ended 31 March 2024

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 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	12,623	384
Affiliation fees	128	108
Big Lottery-Reaching Communities	2,000	9,500
Birmingham City Council-Groups	39,475	52,770
Neighbourhood Network Schemes	–	9,890
Landau-All Age Autism Support	22,780	–
B&Q	7,500	–
Co-op	3,000	–
	<u>87,506</u>	<u>72,652</u>
Charitable activities		
DC takings	<u>9,777</u>	<u>4,524</u>
Other trading activities		
Hall lettings	<u>26,902</u>	<u>23,504</u>
Investment income		
Bank interest receivable	<u>1,187</u>	<u>1</u>
Other income		
Other income	<u>2,980</u>	<u>660</u>
Total income	<u><u>128,352</u></u>	<u><u>101,341</u></u>

Allen's Cross Community Association

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024	2023
	£	£
Expenditure		
Expenditure on charitable activities		
Purchases	24,993	13,270
Wages and salaries	64,936	68,532
Pension costs	812	883
Sessional and other similar expenses	5,992	46
Rates and water	2,277	550
Light and heat	5,155	6,809
Repairs and maintenance	9,671	6,980
Insurance	1,614	774
Travel costs	–	302
Legal and professional fees	1,198	3,291
Telephone	1,766	2,869
Other office costs	2,127	615
Advertising and promotion	729	1,056
Payments to Groups	–	1,752
	<u>121,270</u>	<u>107,729</u>
Total expenditure	<u>121,270</u>	<u>107,729</u>
Net income/(expenditure)	<u>7,082</u>	<u>(6,388)</u>
