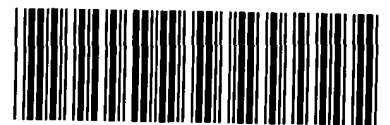


Charity Registration No. 1104671

Company Registration No. 04577901 (England and Wales)

SOUTHALL COMMUNITY ALLIANCE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

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SOUTHALL COMMUNITY ALLIANCE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Lourdu Maria Doss	Resigned 20/11/2020
	Dilmohan Singh Bhasin	Resigned 16/01/2020
	Ahmed Mohamed	
	Sarabjit Bhachu	
	Iqbal Vaid	Resigned 16/01/2020
	Harsev Bains	Resigned 04/06/2020 & reappointed 11/01/2021
	Balvinder Chahal	Appointment terminated 11/01/2021
	T P Singh	Resigned 16/01/2020
	Amir Fouladvand	Appointment terminated 11/01/2021
	Ravinder Jain	
	Promila Bhatia	
Directors	Sarabjit Bhachu	Appointed 17/08/2020
	Harsev Bains	Director (Resigned 04/06/2020 & Reappointed on 11/01/2021)
	Balvinder Chahal	Appointment terminated 11/01/2021
	Ravinder Jain	Director
	Promila Bhatia	Director (Appointed 04/09/2020)
Secretary	Amir Fouladvand	Appointment terminated 11/01/2021
Charity number	1104671	
Company number	04577901	
Principal address	Town Hall High Street Southall Middlesex UB1 3HA	
Registered office	Town Hall High Street Southall Middlesex UB1 3HA	
Auditors	RehncyShaheen Chartered Accountants 1276/1278 Greenford Road Greenford Middlesex UB6 0HH	

SOUTHALL COMMUNITY ALLIANCE

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SOUTHALL COMMUNITY ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

The trustees present their report and financial statements for the year ended 31 March 2020.

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 Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity aims to develop the skills and capacity of the socially and economically disadvantaged members of the local community and to promote equality, diversity and good race relations through the targeted activities it arranges. The charity arranges meetings of a community forum, arranges training and community support, involves stakeholders in the regeneration of Southall and provides a voice for the area on local networks and partnerships.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The charity operates a community resource centre at Southall Town Hall and provides capacity building support to voluntary and community groups working in the Southall area. The main achievements include providing hot desk support for groups, offering meeting space for ethnic minority groups, funding assistance, involvement in local partnerships and increased sustainability through diversified funding.

SCA is also involved in work that provides training to local residents, access to physical activity opportunities and assistance to access statutory and other services. Over this year we were involved in the development of the 'Let's Go Southall' health project and managed to attract multi-year funding from Ealing Council, The National Lottery & Community Fund and John Lyons Charity.

Public benefits statement

The company meets the Charity Commissions public benefit criteria under both the advancement of education and the advancement of citizenship or community development objectives. The trustees have complied with section 17 of Charities Act 2011 with regard to public benefit guidance issued by the Charity Commission.

Financial review

The charity saw another reduction in grant income as compared to the previous year. However, to ensure service quality of individual projects we expended all resources available. Our overall income dropped by about 6% during the year but over the same period we managed to reduce our expenditure by over 20% and therefore will remain a going concern for the foreseeable future.

Although SCA receives a number of grants from Ealing Council, not all this funding is for the organisation alone. As a partner in various projects, the charity has to share funding with other partners around Ealing and this means that only a portion of the overall funding is retained by the organisation. This applies particularly to the community connectors and Lottery funded projects that involve between 6-15 other partner organisations, to whom the majority of the funding is provided.

SOUTHALL COMMUNITY ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Risk and internal control

The Treasurer has worked closely with SCA staff to revise internal financial controls, to provide reassurance against material mismanagement or loss. This includes new guidance on financial processes and regular monitoring of the finances of the charity. Regular reports about the financial position of the organisation are provided at trustee and finance meetings.

Reserves policy

The SCA reserves policy considers the need to:

- cover salary, accommodation and support costs, without which SCA could not function, in the event of a temporary loss of funding, or reduction or delay in funding
- cover notice and redundancy costs should it be necessary to reduce staffing levels
- cover any unbudgeted events such as sickness or maternity leave, and protect against any other risks and unforeseen expenditure which may arise

The policy states that:

- SCA should aim to hold unrestricted reserves which represent three months' estimated operating costs (defined as salary, accommodation, support and governance costs) for the organisation as a whole during the following 12 months
- Should reserves fall below the stated level, the Board of trustees and the Manager will endeavour to raise additional unrestricted funds as a matter of urgency, or take steps to reduce operating costs
- The level of unrestricted reserves should not exceed 30% of SCA's total annual income. Should reserves significantly exceed this level the Board will draw up a plan to use any additional reserves to invest in development of the organisation and long-term sustainability
- The level of reserves will be reviewed annually by the Board of trustees

Over the past 3 years we have seen a gradual depletion of our reserves, as our annual income levels have decreased. During this year we introduced many efficiency savings that significantly lowered our expenditure and allowed us to begin rebuilding our unrestricted reserves.

In 2020/21 we have seen an increase in our income which we anticipate will allow us to restore our reserves to the 3 month recommended level.

Plans for future periods

SCA is an established umbrella organisation supporting almost 90 community group members and partners across Ealing. Our future aims include:

- working for the well being of Southall residents and developing new projects and initiatives that meet the current and emerging needs of the area
- involving local residents and groups in issues and developments likely to affect quality of life in the Southall area
- continue to diversify funding streams, so that core organisational costs are met from a range of sources
- strengthening internal governance structures and broadening the role and involvement of trustees

SOUTHALL COMMUNITY ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Structure, governance and management

Southall Community Alliance (known as 'SCA') was established in 2000 and registered as a charitable company limited by guarantee in 2002. The organisation registered as a charity in 2005. The work and affairs of the charity are governed by compliance with a memorandum and articles of association. The charity currently has 7 trustees who are elected for a three year term from amongst the voting members of SCA. This election takes place at the Annual General Meeting of the charity. The trustees review and oversee the work of the organisation at regular Board meetings and the charity currently has three employees who are responsible to the trustees. Every trustee resigns after three years and it is open for them to stand for re-election after this period. No remuneration or benefits from employment with the charity are received by any of the trustees.

Decisions about the management or strategic direction of the charity are made by SCA trustees at regular board meetings. Staff are delegated the responsibility for the day-to-day or operational work of the charity.

Newly appointed trustees will receive induction and introductory materials at the first meeting of the Board following the AGM. These include the SCA constitution, standing orders, summary of projects and roles and responsibilities of trustees from the Charity Commission.

The trustees, many of who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Lourdu Maria Doss	Resigned 20 November 2020
Dilmohan Singh Bhasin	Resigned 16 January 2020
Ahmed Mohamed	
Sarabjit Bhachu	
Iqbal Vaid	Resigned 16 January 2020
Harsev Bains	Resigned 4 June 2020 & reappointed on 11 January 2021
Balvinder Chahal	Appointment terminated on 11 January 2021
Ravinder Jain	
Amir Fouladvand	Appointment terminated on 11 January 2021
Promila Bhatia	
T P Singh	Resigned 16 January 2020

Trustees' involvements

The following trustees were also involved in other unconnected charities:

Harsev Bains (Resigned 4 June 2020) - Marx Memorial Library and Workers School
Balvinder Kaur Chahal - Ealing CVS
Ravinder Kumar Jain - Ealing Community Trust

Auditors

Rehncy Shaheen are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

SOUTHALL COMMUNITY ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

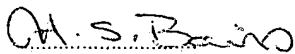
FOR THE YEAR ENDED 31 MARCH 2020

COVID-19

The COVID-19 pandemic has had a significant effect on the operations of the charity. Many of the projects we are funded to deliver require the delivery of group sessional activities and with social distancing restrictions it has been very difficult to continue many of the activities we were originally contracted to deliver. Our different funders understood that agreed activities could be suspended because of the emergency situation.

As our normal work programme was temporarily suspended we began to focus upon emergency relief efforts in Southall with other partner organisations, focussing upon food distribution.

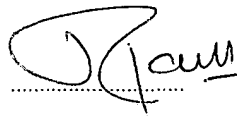
The trustees' report was approved by the Board of Trustees.



Trustee

Dated: 22 JAN 2021

HARSEV SINGH BAINS



Trustee

Dated: 22nd Jan 2021

RAVINDER KUMAR JAIN

SOUTHALL COMMUNITY ALLIANCE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2020

The trustees, some of who are also the directors of Southall Community Alliance for the purpose of company law, 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).

Company Law 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, including the income and expenditure, of the charitable company 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 UK 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 adequate 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 Companies Act 2006. 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.

SOUTHALL COMMUNITY ALLIANCE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF SOUTHALL COMMUNITY ALLIANCE

Opinion

We have audited the financial statements of Southall Community Alliance (the 'charity') for the year ended 31 March 2020 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

SOUTHALL COMMUNITY ALLIANCE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF SOUTHALL COMMUNITY ALLIANCE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

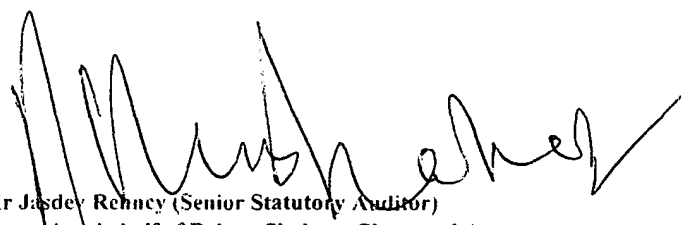
We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

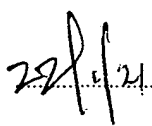
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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



Mr Jasdev Rehncy (Senior Statutory Auditor)
For and on behalf of RehncyShaheen Chartered Accountants



1276/1278 Greenford Road
Greenford
Middlesex
UB6 0HH

RehncyShaheen Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

SOUTHALL COMMUNITY ALLIANCE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Notes							
<u>Income and endowments from:</u>							
Charitable activities	3	45,248	191,077	236,325	32,607	208,233	240,840
Other income	4	3,473	-	3,473	1,120	-	1,120
Total income		48,721	191,077	239,798	33,727	208,233	241,960
<u>Expenditure on:</u>							
Charitable activities	5	46,586	170,455	217,041	35,851	207,426	243,277
Net income/(expenditure) for the year/							
Net movement in funds		2,135	20,622	22,757	(2,124)	807	(1,317)
Fund balances at 1 April 2019							
As originally reported		5,052	10,679	12,612	4,056	9,873	13,929
Prior year adjustment		(3,119)	-	(3,119)	-	-	-
As restated		1,933	10,679	9,493	4,056	9,873	13,929
Fund balances at 31 March 2020		949	31,301	32,250	1,932	10,680	12,612

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SOUTHALL COMMUNITY ALLIANCE

BALANCE SHEET

AS AT 31 MARCH 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	9		3,867		3,818
Current assets					
Debtors	10	37,572		25,853	
Cash at bank and in hand		46,328		77	
		83,900		25,930	
Creditors: amounts falling due within one year	12	(55,517)		(17,136)	
Net current assets			28,383		8,794
Total assets less current liabilities			32,250		12,612
Income funds					
Restricted funds			31,301		10,680
Unrestricted funds			949		1,932
			32,250		12,612

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2020, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21 JAN 2021

A. S. B. O.

Trustee

Company Registration No. 04577901

SOUTHALL COMMUNITY ALLIANCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

Charity information

Southall Community Alliance is a private company limited by guarantee incorporated in England and Wales. The registered office is Town Hall, High Street, Southall, Middlesex, UB1 3HA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 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.

SOUTHALL COMMUNITY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes. Charitable expenditure comprises those costs 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. Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	25% reducing balance
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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.

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.

SOUTHALL COMMUNITY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

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.

1.10 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.

1.11 Retirement benefits

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

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

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.

SOUTHALL COMMUNITY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

3 Voluntary Income

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
English My Way	12,498		12,498	8,750
Kick It Out Project			-	4,250
John Lyons Project		22,000	22,000	-
West London Mental Health Trust		2,916	2,916	-
Lets Go Southall	32,750		32,750	8,540
Other	3,473		3,473	1,120
Area Fund Project			-	83,246
LBE Projects (see * below)		124,119	124,119	31,450
Big Lottery Fund		20,900	20,900	-
Public Health			-	11,404
Self Care			-	60,000
Prevent Project			-	33,200
GLA		21,142	21,142	-
	<u>48,721</u>	<u>191,077</u>	<u>239,798</u>	<u>241,960</u>
For the year ended 31 March 2019	<u>33,727</u>	<u>208,233</u>		<u>241,960</u>

*LBE Projects

Funding was received for the following projects:

Southall Connect	105,000
Ealing Community Network	<u>19,119</u>
Total	<u>124,119</u>

SOUTHALL COMMUNITY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

4 Other income

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Other income - miscellaneous donations	<u>3,473</u>	<u>1,120</u>

SOUTHALL COMMUNITY ALLIANCE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2020****5 RESTRICTED AND UNRESTRICTED INCOME FUNDS****RESTRICTED INCOME FUNDS**

	Balance at 01-Apr- 19 £	Income £	Expenditure £	Balance at 31-Mar- 20 £
London Borough of Ealing Projects *	5,493	127,035	(133,101)	(573)
Big Lottery Fund	2,221	20,900	(18,411)	4,710
Community Athletics	671		(671)	0
Get Moving (GLA)	529	21,142	(16,507)	5,164
John Lyons Project	0	22,000	0	22,000
Heathrow Community Fund	1,765		(1,765)	0
	<u>10,679</u>	<u>191,077</u>	<u>(170,455)</u>	<u>31,301</u>

UNRESTRICTED INCOME FUNDS

	Balance at 01-Apr- 19 £	Income £	Expenditure £	Balance at 31-Mar- 20 £
Unrestricted funds (Brought forward balance includes prior year adjustment of £3119)	(1,186)	48,721	(46,586)	949
	<u>(1,186)</u>	<u>48,721</u>	<u>(46,586)</u>	<u>949</u>
Total restricted and unrestricted funds	<u>9,493</u>	<u>239,798</u>	<u>(217,041)</u>	<u>32,250</u>

* London Borough of Ealing Projects include the following:

Area fund Project

LBE Projects

Public Health

Self Care

Prevent Project

LBE Mental Health Project

SOUTHALL COMMUNITY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

6 Support costs

	Support costs	Governance costs	2020	2019
	£	£	£	£
Staff costs	53,660	-	53,660	76,932
Depreciation	1,171	-	1,171	1,273
Meetings and seminars	3,429	-	3,429	1,253
Rent	21,619	-	21,619	21,618
Insurance	1,906	-	1,906	1,479
Travelling	851	-	851	1,673
Computer & IT cost	1,102	-	1,102	1,739
Telephone	1,527	-	1,527	2,250
Printing, postage and stationery	1,818	-	1,818	1,696
Bank charges	170	-	170	36
Sundry expenses	2,533	-	2,533	1,350
Audit fees	-	1,800	1,800	1,800
Accountancy	-	598	598	4,293
	<u>89,786</u>	<u>2,398</u>	<u>92,184</u>	<u>117,392</u>
Analysed between				
Charitable activities	<u>89,786</u>	<u>2,398</u>	<u>92,184</u>	<u>120,848</u>

Governance costs includes payments to the auditors of £1,800 (2019- £1,800) for audit fees.

7 Trustees

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

SOUTHALL COMMUNITY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	3	3

Employment costs

	2020 £	2019 £
Wages and salaries	49,787	71,057
Social security costs	384	3,445
Other pension costs	3,489	2,430
	53,660	76,932

No employee was in receipt of remuneration in excess of £50,000 during the year.

9 Tangible fixed assets

	Computer equipment £	Fixtures and fittings £	Total £
Cost			
At 1 April 2019	19,443	46,585	66,028
Additions	-	1,219	1,219
At 31 March 2020	19,443	47,804	67,247
Depreciation and impairment			
At 1 April 2019	18,219	43,990	62,209
Depreciation charged in the year	306	865	1,171
At 31 March 2020	18,525	44,855	63,380
Carrying amount			
At 31 March 2020	918	2,949	3,867
At 31 March 2019	1,224	2,594	3,818

SOUTHALL COMMUNITY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

10 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Trade debtors	33,947	15,440
Other debtors	3,625	10,049
Prepayments and accrued income	-	364
	<u>37,572</u>	<u>25,853</u>

11 Loans and overdrafts

	2020	2019
	£	£
Bank overdrafts	-	356
	<u>-</u>	<u>356</u>
Payable within one year	-	356
	<u>-</u>	<u>356</u>

12 Creditors: amounts falling due within one year

	2020	2019
	£	£
Bank overdrafts	-	356
Other taxation and social security	3,531	2,659
Other creditors	3,505	6,084
Accruals and deferred income	48,481	8,037
	<u>55,517</u>	<u>17,136</u>

Other creditors include £399 owed to Ealing Community Trust

13 Retirement benefit schemes

Defined contribution schemes

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.

The charge to profit or loss in respect of defined contribution schemes was £3,489 (2019 - £2,430).

SOUTHALL COMMUNITY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

14 Analysis of net assets between funds

	Unrestricted funds	Total	Total
	2020	2020	2019
	£	£	£
Fund balances at 31 March 2020 are represented by:			
Tangible assets	3,867	3,867	3,818
Current assets/(liabilities)	28,383	28,383	8,794
	<u>32,250</u>	<u>32,250</u>	<u>12,612</u>

15 Related party transactions

The charity paid Catbird Ltd £90 for stationery costs (2019: £1219 for website and software costs). The charity's trustee Mr R Jain is also the director of Catbird Ltd.

Trade debtors include £19,045 owed by Migrant Advisory and Advocacy Services (MAAS) for support services provided. The charity's trustee Mr Fouladvand is also the director of MAAS.

The charity made the following payments to the following project partners for project costs where some of the charity's trustees are connected to those partners:

- £1,525 to Mahila Sabha – Ms Sarbjit Bhachu
- £1,100 to Samafal Community Association – Mr A Mohamed
- £3,000 to Helplink – Ms Lourdou Maria Doss