

Company Registration Number - 04014153

Charity Registration Number - 1081996

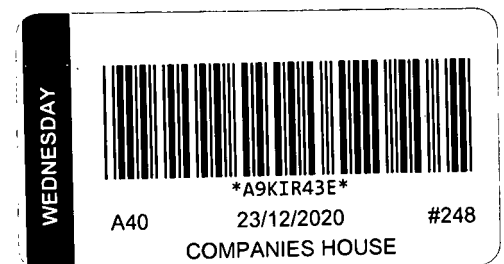
## African Caribbean Community Initiative (A.C.C.I.)

### Report and Accounts

31 March 2020

Bass Hunt & Co

Chartered Accountants



# **African Caribbean Community Initiative (A.C.C.I.)**

## **Report and accounts for the year ended 31 March 2020**

### **Contents**

	<b>Page</b>
<b>Chair's Foreword</b>	1-3
<b>Charity information</b>	4-5
<b>Trustees' Annual Report</b>	4-17
<b>Statement of directors' responsibilities</b>	16
<b>Independent Examiner's Report</b>	18-19
<b><i>Funds Statements:-</i></b>	
Statement of Financial Activities	20
Statement of Financial Activities - Prior Year statement	21
Movements in funds	22
Revenue Funds	22
Summary of funds	22
Income and Expenditure account	23
<b>Balance sheet</b>	24
<b>Cash flow statement</b>	25-26
<b>Notes to the accounts</b>	27-49

## **African Caribbean Community Initiative (A.C.C.I.) - Chair's Foreword for the year ended 31 March 2020**

The African Caribbean Community Initiative, (A.C.C.I.) was initially set up in the 1980's as a response to concerns raised by the Wolverhampton Rastafarian Progressive Association about the disproportionate number of Black African-Caribbean people suffering or at risk of mental illness in the local community.

Therefore, for over 30 years A.C.C.I. has remained based in the heart of the Wolverhampton community but has continued to strive to raise the profile of the organisation nationally. It has worked in partnership with service users, local authorities, health providers and the local community to ensure our provision remains relevant and reflects the involvement of people with lived experience and their Carers, and is central to the work we do.

The environment within which we operate is constantly changing and remains challenging.

Looking back: 2019

Mental health continues to have prominence in the policy and legislative agenda, but question marks remain around the government's commitment to adopting prevention measures to appropriately safeguard the nation's mental health. However, on a more positive note, I feel we are on the edge of significant and lasting change in the reform of the Mental Health Act and on the funding of services. The NHS England Long Term Plan provides the drive and means to deliver community based services that we know make a difference to people's lives, recognising the good care and support that exists beyond the boundaries of the GP surgery and specialist mental health services. This is A.C.C.I.'s forte and strength in the work we continue to deliver to the diverse community that we serve.

The government has continued to introduce various welfare reforms and there are emerging changes to the provision of health and social care which is impacting on the frontline mental health services.

The consequences of the above changes and challenges and the impact on the A.C.C.I. Business Plan have been analysed.

Alongside the above developments, A.C.C.I. as an organisation too must change to ensure we continue to be best placed to support our members and their families, and other beneficiaries of our service delivery.

In 2019, we continued to transform A.C.C.I. through effective leadership and delivery. A.C.C.I.'s strategy outlines our ambitions to develop our services over the next five years. Building on the work we already do, we will be looking on identifying new and emerging opportunities to expand our service offer where we know we can have the greatest impact.

A.C.C.I. has a clear vision and goals. Our vision remains to be the leading BME mental health care and support provider in the UK delivering a range of services which are unsurpassed in the community.

## **African Caribbean Community Initiative (A.C.C.I.) - Chair's Foreword for the year ended 31 March 2020**

However, the environment for achieving these goals is becoming challenging and competitive due to national and local government funding cutbacks. Yet we still believe we have a strong platform from which to move forward and grow.

We have a strong and committed board of trustees, and staff team who are determined to improve the quality of life for; our members, their families and carers, and the community we serve. We will respond effectively to the challenges and opportunities the future presents us with, and on behalf of our members, their families, carers and our customers. We will strive to achieve value for money and continuous improvement. We are in business for diversity.

After over 30 years, it is still a constant privilege for us to be the hub of the community and to see the difference we make together. Our community we serve includes our supporters and partners, and it is growing every day. We are a proud, community based organisation. We have a unique foundation from which to understand and contribute to the sustainability of A.C.C.I.; to build a bridge to partner with the diverse community we serve and other agencies. We are plugged in and feel the pulse of the community, we can support change and we can act as a glue to support others to achieve change and improve the lives of our members, their families and carers. In recent years we have made significant progress in improving attitude towards mental health and well-being.

A.C.C.I. continues to engage with the Local Authorities in the West Midlands region and other agencies to discuss what assistance A.C.C.I. can give to the BME community and general public by bringing back into operation dormant community assets designated for the benefit of the BME community.

The medium to long term objective is to remain relevant to the needs of local and regional communities and thereby maximise the input and scope of A.C.C.I.'s housing and community development activities.

Despite the ongoing difficulties in economic and social conditions; and the increasingly challenging political context, A.C.C.I. is determined to facilitate more effective delivery of its services to local communities and therefore A.C.C.I. remains committed to participating in community development activities.

Good governance, excellence in management, a commitment to continued improvement in service delivery and value for money are the foundations from which A.C.C.I. Will continue to grow even in difficult economic and political conditions and continues to remain relevant to the needs of the diverse community which the organisation serves. There is a determination to become an increasingly effective social business. We know there is still so much more that needs to be done.

The annual report is packed full of information about the services A.C.C.I. provides, the partners we work with, the projects we deliver and contains important information about how we manage our finances.

In 2019 once again we have extended our range of services, increased the number of volunteers we work with, increased our membership, and increased the number of service users and carers we support, while responding to public sector budget cuts and the need for our own efficiency savings.

## **African Caribbean Community Initiative (A.C.C.I.) - Chair's Foreword for the year ended 31 March 2020**

In introducing this year's report, and particularly, as we reflect on 33 years of serving our community, I would like to acknowledge and formally thank:-

- A.C.C.I.'s founding members,
- Previous Chairs and Board members,
- A.C.C.I.'s existing Board of Trustees for their continued support in various capacities which has helped us grow from strength to strength,
- All partners, sponsors, commissioners, funders, service users, carers, volunteers and friends of A.C.C.I.,
- Our dedicated Director of Services Alicia Spence,
- An extra special thanks to our committed staff team for their continued support, dedication and hard work over the last year. They all work tirelessly to ensure A.C.C.I. is a credible and effective organisation,
- Everyone who has taken time during this year to wish A.C.C.I. well and join our 33rd year anniversary celebrations.

As we celebrate our 33rd year anniversary in 2019, we look forward to continuing our heritage of providing a service for local people across the West Midlands and improving the high quality services our members require.

We look forward to continuing to build on these relationships during 2019 as we work towards delivering excellent supported housing and community care activities and support for our members, families and carers.



Maxine White  
Chair

## **African Caribbean Community Initiative (A.C.C.I.)**

Company Registration Number - 04014153

### **Trustees' Annual Report for the year ended 31 March 2020**

The Trustees present their Report and Accounts for the year ended 31 March 2020, which also comprises the Directors' Report required by the Companies Act 2006.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- African Caribbean Community Initiative (A.C.C.I.).

The charity is also known by its operating name, A.C.C.I..

##### ***The charity's areas of operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1081996.

The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

## **African Caribbean Community Initiative (A.C.C.I.)**

Company Registration Number - 04014153

### **Trustees' Annual Report for the year ended 31 March 2020**

**The principal operating address, telephone number, email and web addresses of the charity are:-**

217 Waterloo Terrace

Newhampton Road East, Wolverhampton

West Midlands, WV1 4BA

Telephone: 01902 571 230

Email Address: support@acci.org.uk    Web address: www.acci.org.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

**The Trustees in office on the date the report was approved were:-**

C E Gayle

G Coleman

M M White, Chair

D S White

I A Bandele

M H Cummings

S Cummings

M R McCalla

D McIntosh

H Philip

J Davis, Vice Chair

J O Wilson

B A Tatham

**The following persons served as Trustees during the year ended 31 March 2020 :-**

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

<b><i>Name</i></b>	<b><i>Appointed</i></b>	<b><i>Resigned/Retired</i></b>
C E Gayle		
G Coleman		
M M White, Chair		
D S White		
I A Bandele		
M H Cummings		
S Cummings		
M R McCalla		
D McIntosh		
H Philip		
D Fletcher (Resigned)		01 September 2020
J Davis, Vice Chair		
J O Wilson		
B A Tatham		

## **African Caribbean Community Initiative (A.C.C.I.)**

Company Registration Number - 04014153

### **Trustees' Annual Report for the year ended 31 March 2020**

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

The objects for which the Charity was established are:

- To promote any charitable purpose for the benefit of the public, but without prejudice to the generality of the foregoing, especially persons of African and Caribbean origin, living or working in or around the borough of Wolverhampton and its environs, and in particular but not exclusively those persons who are suffering from, or who have suffered from mental illness of any sort.
- To advance the education of such persons, their relatives and carers, persons working in the fields of mental health and the general public by the provision of advice, counselling and training.

##### ***The main activities undertaken in relation to those purposes during the year.***

- Providing holistic services that advise and supports users of the service to maintain their tenancies, care for themselves and their lived in spaces and seek appropriate assistance when needed.
- Providing volunteering opportunities to the local community as well as manageable and rewarding tasks for users of the service.
- Continue to seek and take opportunities to raise funds to promote the organisation's profile and raise awareness of the service delivery and beneficial activities provided to the users of the service.
- Working in partnership to influence and improve mainstream service provision to African and African Caribbean people and Wolverhampton's diverse communities.

##### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

In addition during the past year A.C.C.I. has:

In October A.C.C.I.'s annual contribution to the nationally celebrated World Mental Health Day event was held at Jubilee Christian Centre. This year's theme was entitled: Mental Health & Wellbeing - It's a fine line, which was delivered by guest speaker: Pastor Paul Grey, Lead Pastor at The New Testament Church in Low Hill in Wolverhampton and Policy Implementation Specialist for Workforce Development Knowledge Transfer Initiative.

The organisation hosted three Open Days for stakeholders, partners, service providers and agents. Presentations were delivered by members within the service i.e. a Trustee, Carer, Staff from each service area and member (service-user).

The Carers Group together with family and friends enjoyed their annual holiday event this year in Eastbourne over seven days.



## **African Caribbean Community Initiative (A.C.C.I.)**

Company Registration Number - 04014153

### **Trustees' Annual Report for the year ended 31 March 2020**

Along with a number of the members, staff and young people the Carers travelled by Coach to participate in the Slavery Remembrance Day and historical tour of Liverpool.

The carers and some of the members attended several daytrips out to popular local sites organised and funded by the charity ConGens Group Near Neighbour's Project i.e. the Botanical Gardens and Trentham Gardens.

The Carers' hosted their annual Carers Day celebration in memory of the Windrush Era and presentations were given from the Rev Ronald Nathan, Mrs Elsie Gayle on the carer's perspective and Shirley Agbasi on behalf of the Member's - (Service Users). The event was held at the Heritage Centre, and guests included the Mayor Councillor Claire Darke and Consort Dr Paul Darke, two Councillors, Walsall and Dudley Groups and by voluntary and statutory agencies.

The Carers Group hosted a Dementia Awareness Day in May at which a presentation was given by a speaker from Culture Dementia London and displays were provided from Carer Support, Wolverhampton Homes and Alzheimer Society. The event was attended by statutory and voluntary agencies.

The Carers' Group continue to host Intergenerational events with young people in the community aged between 7yrs to 25yrs of age. The sessions consisted of a Windrush anniversary celebration and cinema and theatre shows depicting the Windrush era and related story telling.

The organisation again hosted a very successful Annual Gala Awards, Dinner & Dance event in September. Master of ceremony over the event was Bishop Windsor Queensborough and keynote speaker was Dr Josh Johnson MBE. This year's recipient of the Alicia Spence Award went to Tedrick Bailey a long serving member who supports the work of the Health and Wellbeing Hub.

The annual Trustee Board and Staff away day was held in March 2020. The away day provides an opportunity for board members and staff to reflect on the previous year's activities, also for the staff to be able to develop a shared vision to collectively move the organisation forward and continue to deliver a holistic, culturally safe and valued service for our community.

MiFriendly Cities Programme was developed by Coventry University and Urban Innovation Actions as part of the ERDF regional funding initiative. Fund holder Wolverhampton City Council has commissioned a programme to A.C.C.I. to lead a "consortium" working in joint partnership on tendering opportunities in place with: BME Housing Consortium, Right Track enterprises, Crafty Gardener CIC, Wolverhampton Homes and Housing first Initiative, Coventry University, Urban Innovation Actions, Nehemiah Housing, Accord Housing, Inspire You Trust, Higher level World Ltd, and Katherine House Hospice.

The programme commenced by offering up-cycling, recycling services and small property makeovers. Participants from migrant communities are to be recruited together with volunteers who will help run the programme.

The programme was formally launched on 28 January 2020 at the Heritage Centre.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

## **African Caribbean Community Initiative (A.C.C.I.)**

Company Registration Number - 04014153

### **Trustees' Annual Report for the year ended 31 March 2020**

#### ***The short term and longer term aims and objectives.***

A.C.C.I.'s objectives are to provide:

- A complimentary and culturally appropriate service to meet the needs of the African Caribbean community; and
- Influence local, regional and national mental health policy development and service delivery.

A.C.C.I.'s trustees have prepared and approved this report and the public benefit statement below with due regard to the Charity Commission's general guidance, 'Charities and Public Benefit'.

#### ***The charity's strategies for achieving its aims and objectives in the future.***

Many of A.C.C.I.'s service users present with conditions often complicated by drug and alcohol addiction, making them among some of the most excluded, isolated and marginalised members of our local community.

In line with A.C.C.I.'s charitable objectives, the organisation provides public benefit via a range of support and services designed to improve the mental health and wellbeing of African Caribbean's suffering or recovering from mental ill health. This is achieved by developing and delivering specialist services to reduce the number of new and repeat hospital admissions among our service users, supporting them to find appropriate accommodation and secure or retain tenancies, improving their life skills and money management, advising on a range of issues including medication, addiction and diet management. These services form the golden thread of A.C.C.I.'s holistic approach to delivering our charitable objectives and helping our service users remain well for longer.

Although the organisation focuses on providing culturally appropriate services to African Caribbean's and their families; the organisation is continually looking at ways to develop methods to manage the efforts working with the many displaced people coming from outside of the UK seeking assistance for asylum seekers, against human rights violations and refugees. Additional beneficiaries of our services include other ethnic groups and communities, a range of private, public and voluntary sector bodies who work in partnership with A.C.C.I. to promote positive mental health and wellbeing within the local community, raise awareness of support available and de-stigmatize mental ill health. We also provide a range of training and advocacy services to influence mainstream practice and policy development among health and social care professionals.

## **African Caribbean Community Initiative (A.C.C.I.)**

Company Registration Number - 04014153

### **Trustees' Annual Report for the year ended 31 March 2020**

#### **The main achievements and performance of the charity during the year.**

***The difference the charity's performance during the year has made to the beneficiaries of the charity and the benefit of the charity's achievements to wider society.***

Significant achievements and performance during the year included:

- A.C.C.I. successfully retained the tendered contract with Wolverhampton City Council to provide a Culturally Sensitive Community Support Service for people with ill mental health from African, Caribbean, Dual Heritage and Black British Communities.
- The organisation has successfully secured the tender contract for Omari Supported Housing Scheme.
- A Project Manager was appointed in June 2019 who will be responsible for delivering the contractual requirements and day-to-day management of the Omari Supported Housing Scheme.
- The organisation facilitated, assessed and supported training placements for MSc, BSc and BA social work students in partnerships with Birmingham and Staffordshire Universities. Two student placements on the BA Health and Social Care Degree programme were commissioned by Wolverhampton University.
- The second "Alicia Spence" award was presented to Tedrick Bailey, a senior member of the organisation's Health and Wellbeing Hub.
- A.C.C.I. continues to support work experience opportunities for local secondary schools, sixth form Centres and Academies. This year 4 young people were introduced to the members, activities and they undertook tasks in a number of service areas within the Health and Wellbeing Hub.
- Sixteen young people from the Princes Trust volunteered to promote the work of A.C.C.I. by setting up a stand in the City Centre and handing out promotional materials to support the recruitment drive for volunteers.
- Thirty two volunteers registered with the organisation. Two volunteers have gained employment. One volunteer has become self-employed and one volunteer has started full time studies at University. Our volunteers continue to support the organisation to cover a range of activities. We continue to recruit volunteers throughout the year at different events for example at our annual 'World Mental Health day' event and providing additional support for service user activities.
- In September National Citizen Service (NCS) invited A.C.C.I. to provide volunteering experience to a group of young people in November 2019. This was the first time that we were invited to provide this service and consequently 12 young people attended the initial 3 day session.

## **African Caribbean Community Initiative (A.C.C.I.)**

Company Registration Number - 04014153

### **Trustees' Annual Report for the year ended 31 March 2020**

- The Carers have successfully achieved charity status as a constituted, voluntary community group and since September 2019 will be known as Imara Carers' Group. This will enable them to apply for funding and inclusion opportunities in their own right.

- A.C.C.I. were invited to talk about mental health awareness and perceptions within the faith community to the Seventh Day Adventist congregation.

- A.C.C.I. was invited to support a public health initiative to assist in addressing some of the challenges affecting the Whitmore Reans area. The Whitmore Reans community celebration event "The Unsung Heroes" was scheduled to be held 28 March 2020, but has been deferred for a later date, due to the Covid-19 pandemic.

- This year we have had 155 new referrals to our Health and Wellbeing Hub facility which includes referrals for housing advice and support. Our partnership working with Wolverhampton Homes has seen 21 referrals to our housing support service. We continue to support tenants who have issues of rent arrears, debt/benefit/welfare issues and anti-social behaviours/potential evictions, rehousing, supported living and homelessness. The outreach support staff attended 3,948 appointments visits to client's homes, hospitals, prisons, probation, low and medium secure units, attendance at MH reviews and out-patients meetings, tribunals, court appearances and accompanied members to visit to GPs, Consultants, dentists, benefits assessments and other services in conjunction with the Mental Health Liaison Practitioner. The Carers Group expanded its membership by 3 new members. The Holistic and Therapeutic Counselling Service have also recorded an increase in cases now registering 86 new referrals that include referrals from local GP surgeries, self-nomination and the Psychological Wellbeing Practitioners at Healthy Minds.

- The Health Wellbeing facilitator has enabled the organisation to continue to see an increased growth and development of innovative and resourceful programmes of activity incorporating supported and user-led initiatives. This has become a very popular and well favoured motivational part of the health, wellbeing and uplifting targets/aims to maintaining the members'/carers' engagement, mobilisation, social integration and staying physically, emotionally and mentally well.

The programme consists of activities using practical, social interaction that supports group and one-to-one learning objectives. The additional activities delivered are:

- Walking, cycling, swimming
- Practical activity: crafts, sewing, baking, cooking, writing, reading and table games
- Carers' wellbeing sessions
- Pamper days, massage sessions
- Health assessments
- Physical activity: catering for all fitness ability levels and age groups

There has been no reduction in the demand for our varied range of holistic services that continues to see a consistent increase in user numbers and open referrals; for which we continue to maintain a high quality and responsive service, utilising its committed and caring staff.

## **African Caribbean Community Initiative (A.C.C.I.)**

Company Registration Number - 04014153

### **Trustees' Annual Report for the year ended 31 March 2020**

Staff undertook the following training:

#### **Health & Social Care Training**

- Donning and Doffing of PPE Training (Video)
- First Aid Training
- Health & Safety Training
- Safer Medication Administration Training
- L2 Award in Health & Safety
- L3 Safeguarding Children and Vulnerable Adults
- L2 Food Safety Training
- Equal Opportunity & Diversity
- NVQ L3 Health & Social Care
- NVQ L4 Health & Social Care

#### **Benefits Training**

- Introduction to Benefits
- Introduction to Universal Credit
- WCA Universal Credit and ESA Training
- Personal Independent Payment Training
- DLA to PIP Training
- Work Capability Assessment Training
- Disputes and Appeals Training

The information above highlights A.C.C.I.'s main achievements during 2019/20, and provides evidence that the organisation is successfully fulfilling its aims, effectively, delivering against key objectives and taking positive steps to improve performance, increase efficiency and effectively manage risk.

### **Structure, governance and management of the charity**

#### ***The methods used to recruit and appoint new charity trustees.***

Given the specialist nature of the organisation, trustees are recruited using a range of approaches specifically targeting individuals and organisations with the appropriate mix of expertise, knowledge and skills to undertake the business of the organisation. Adverts for trustee vacancies are circulated via relevant clinical, social care and third sector publications and networks in line with A.C.C.I.'s marketing strategy and equal opportunity policy.

In line with our Memorandum and Articles of Association, expressions of interest in management committee vacancies are invited, nominated and elected at our Annual General Meeting. Places are reserved on the management committee for service users and carers. The organisation also has a range of alternative mechanisms to promote and encourage service user engagement, input, consultation and feedback. We have made provisions for the co-option of members in order to meet identified needs or gaps on a short term basis throughout the year.

## African Caribbean Community Initiative (A.C.C.I.)

Company Registration Number - 04014153

### Trustees' Annual Report for the year ended 31 March 2020

#### *The policies and procedures for the induction and training of trustees.*

A.C.C.I.'s management committee induction pack includes information about meeting dates, roles, responsibilities and useful contacts and is issued to all new trustees with their letter of appointment. A joint staff and board member away day is also organised annually after our AGM and presents an ideal opportunity for new board members to meet the staff team, existing trustees and gain a helpful insight into A.C.C.I.'s day to day activity.

#### *The charity's organisational structure.*

A.C.C.I. is managed by a management committee. Management committee members are also members of our Board of Trustees. A.C.C.I. is managed by a 13 member Board of Trustees. Our organisation employs a Director of Services who oversees the work of the organisation, supported by a Deputy Services Manager. There are 36 members of staff (26 full time, 10 part time). The organisation registered 43 potential volunteers. In addition, we welcomed 48 Youth Challenge placements, who volunteered their services in varying areas of the organisation. The young people carried out supervised tasks and activities that challenged them to be innovative and inclusive to users of the service. A clear management structure is in place; however, our organisation also promotes a strong ethos of collective responsibility, team working and support.

Service users and carers are an integral part of A.C.C.I.'s decision making process, which ensures that our services are user focussed. A.C.C.I. also works in partnership with a range of public, private and voluntary sector organisations locally, regionally and nationally to influence specialist and mainstream service delivery to service users, carers and members.

Bankers

National Westminster Bank PLC, Queens Square Branch, Queens Square,  
Wolverhampton, WV1 1TL

### Financial review

#### *The charity's financial position at the end of the year ended 31 March 2020*

The financial position of the charity at 31 March 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2020	2019
	£	£
<b>Net income</b>	40,353	(51,654)
Unrestricted Revenue Funds available for the general purposes of the charity	31,243	25,481
Restricted Revenue Funds	187,680	153,089
<b>Total Funds</b>	<b>218,923</b>	<b>178,570</b>

## **African Caribbean Community Initiative (A.C.C.I.)**

Company Registration Number - 04014153

### **Trustees' Annual Report for the year ended 31 March 2020**

#### ***Financial review of the position at the reporting date, 31 March 2020.***

The income for the year amounted to £925,906 (2019: £741,969) of which £892,938 (2019: £709,902) was restricted funding and £32,968 (2019: £32,067) was attributed to unrestricted funds. The net balance for the year was £40,353 (2019: -£53,054). The total funds on the balance sheet are £218,923 which is an increase from previous years of 23%. While this increase is welcomed, we are keen to focus on a funding and income strategy that can deliver against our reserves policy as outlined below.

The charity has continued to exercise prudent management of expenditure during the year.

The charity will continue to focus on sustainable income generation and funding in the coming years to ensure its medium/long term viability.

#### ***Policies on reserves.***

The Management Committee have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be between three and six months of the resources expended, which equates to between £221,750 to £443,000 in general funds. At this level the Management Committee feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed. At present the free reserves which equate to £31,243 of unrestricted funds fall well below the target level, the Board are therefore targeting some renewed energy and resource to secure adequate levels of funding especially in the prevailing and sustained challenging economic climate. The Board have engaged in proactive fundraising in order to assist in bridging the gap and have also made progress in the areas of Business Development.

#### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

## **African Caribbean Community Initiative (A.C.C.I.)**

Company Registration Number - 04014153

### **Trustees' Annual Report for the year ended 31 March 2020**

#### ***The major risks to which the Charity is exposed and reviews and systems to mitigate them.***

A.C.C.I.'s trustees take responsibility for reviewing major risks to which the charity may be exposed and the systems established to identify and monitor all identified risks. During the year, the board finalised implementation of a new risk management policy and procedure.

Financial and service delivery risks are managed by an enhanced suite of procedures for authorisation of all transactions and projects. This ensures consistent quality across delivery for all operational aspects of the organisation. The procedures are reviewed regularly to ensure that they continue to meet the needs of the charity, our funders, commissioners and relevant regulating bodies.

Key priorities for the trustees moving forward into 2020/21 will be to:

- Secure contracts to deliver essential elements of A.C.C.I.'s existing service provision subject to competitive tenders,
- We received continued support through the Lloyds Foundation Enhance Programme,
- To continue building the internal infrastructure to enable the organisation to develop skills and expertise, thereby achieving sustainability.

#### ***Plans For the Future***

##### **Summary of plans for the future and the trustees' perspective of the future direction of the charity.**

The Trustees are mindful of the current and ongoing pressures on resources that is impacting on all sectors. The full impact of Brexit is also yet to be fully understood.

In the Trustees' endeavour to secure the sustainability of A.C.C.I., new initiatives have been introduced to strengthen as well as diversify income generation opportunities for this organisation.



## **African Caribbean Community Initiative (A.C.C.I.)**

Company Registration Number - 04014153

### **Trustees' Annual Report for the year ended 31 March 2020**

Specific activities planned for 2020/2021:

#### **Ongoing initiatives:**

- To secure ongoing funding for the Folami Counselling and Holistic Therapeutic Service.
- To secure funding in order to sustain the role of the Health and Wellbeing Activities Co-ordinator.
- Securing a Crisis and Recovery service offering a safe space for very vulnerable people in crisis and seeking respite.
- Explore how the organisation can diversify and increase income by tendering for ethical and appropriate opportunities to sustain the organisations work and provision of services to the diverse communities in Wolverhampton.
- Strengthening collaborations and partnership working with the City of Wolverhampton Council, Wolverhampton CCG and the Black Country Partnership Foundation Trust.
- Prepare to secure and retain the tender contract for Omari Supported Housing Scheme.
- A.C.C.I. & NHS Partnership - Invitation to look at future mental health services, commissioning for appropriate services for BAME communities and acknowledging the ongoing development of the working relationship with the emergence of Birmingham as the hub of commissioning for the West Midlands.

#### **New initiatives:**

- To meet with commissioners and seek to review the current core hours and related costs for Omari supported accommodation tenants.
- A.C.C.I. to agree a partnership arrangement with Nehemiah Housing to provide joint housing management services to Omari Housing CIC.
- Negotiating with ACCORD Housing a lease valuation for the community offices at Waterloo Terrace.
- A.C.C.I. to submit a revised business proposal to the Wolverhampton Clinical Commissioning Group for future long term funding of the Folami Counselling and Therapeutic support Service. This to align with the work of Healthy Minds and other mental health provision in Wolverhampton.

#### **Funds held as custodian trustees on behalf of others**

The charity receives funds from Omari in respect of the state benefits for individuals which it holds on their behalf and distributes to them. The net movement during the year was a reduction in balances held of £3,653. A balance of £22,649 was held at the year end.

## **African Caribbean Community Initiative (A.C.C.I.)**

Company Registration Number - 04014153

### **Trustees' Annual Report for the year ended 31 March 2020**

#### **Details of The Independent Examiner**

M W Hunt

Member of the Association of Chartered Certified Accountants

339 High Street

West Bromwich

West Midlands

B70 9QG

#### **Statement of the Directors Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

## **African Caribbean Community Initiative (A.C.C.I.)**

Company Registration Number - 04014153

### **Trustees' Annual Report for the year ended 31 March 2020**

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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 are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

#### **Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 20 to 49.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016).

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 17 December 2020



Maxine White  
Director and Trustee

## **African Caribbean Community Initiative (A.C.C.I.)**

### **Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2020**

I report to the Trustees on my examination of the financial statements of the charitable company on pages 20 to 49 for the year ended 31 March 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 27.

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 16, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Accountants, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

## **African Caribbean Community Initiative (A.C.C.I.)**

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

### **Independent Examiner's Statement, Report and Opinion**

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 March 2020 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Accountants;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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

Signed:-



M W Hunt - Independent Examiner

Bass Hunt & Co. LLP  
Chartered Accountants  
339 High Street  
West Bromwich  
West Midlands  
B70 9QG

This report was signed on 17 December 2020

**African Caribbean Community Initiative (A.C.C.I.) - Statement of Financial Activities for the year ended 31 March 2020**

**Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2020, as required by the Companies Act 2006)**

	SORP Ref	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	1,716	-	1,716	5,105
Charitable activities	A2	25,280	892,938	918,218	737,076
Other trading activities	A3	5,557	-	5,557	984
Investments	A4	415	-	415	204
<b>Total income</b>	<b>A</b>	<b>32,968</b>	<b>892,938</b>	<b>925,906</b>	<b>743,369</b>
<b>Expenditure on:</b>					
Charitable activities	B2	16,206	869,347	885,553	795,023
<b>Total expenditure</b>	<b>B</b>	<b>16,206</b>	<b>869,347</b>	<b>885,553</b>	<b>795,023</b>
<b>Net income for the year</b>		<b>16,762</b>	<b>23,591</b>	<b>40,353</b>	<b>(51,654)</b>
Transfers between funds	C	(11,000)	11,000	-	-
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>5,762</b>	<b>34,591</b>	<b>40,353</b>	<b>(51,654)</b>
<b>Net movement in funds</b>		<b>5,762</b>	<b>34,591</b>	<b>40,353</b>	<b>(51,654)</b>
<b>Reconciliation of funds:-</b>					
<b>Total funds brought forward</b>		<b>25,481</b>	<b>153,089</b>	<b>178,570</b>	<b>231,624</b>
<b>Total funds carried forward</b>		<b>31,243</b>	<b>187,680</b>	<b>218,923</b>	<b>179,970</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

**The notes attached on pages 27 to 49 form an integral part of these accounts.**

**African Caribbean Community Initiative (A.C.C.I.) - Statement of Financial Activities for the year ended 31 March 2020**

**African Caribbean Community Initiative (A.C.C.I.) - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP**

	SORP Ref	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	3,705	-	5,105
Charitable activities	A2	27,174	709,902	737,076
Other trading activities	A3	984	-	984
Investments	A4	204	-	204
<b>Total income</b>	<b>A</b>	<b>32,067</b>	<b>709,902</b>	<b>743,369</b>
<b>Expenditure on:</b>				
Charitable activities	B2	15,422	779,601	795,023
<b>Total expenditure</b>	<b>B</b>	<b>15,422</b>	<b>779,601</b>	<b>795,023</b>
<b>Net income for the year</b>		<b>16,645</b>	<b>(69,699)</b>	<b>(51,654)</b>
<b>Net income after transfers</b>		<b>16,645</b>	<b>(69,699)</b>	<b>(51,654)</b>
<b>Net movement in funds</b>		<b>16,645</b>	<b>(69,699)</b>	<b>(51,654)</b>
<b>Reconciliation of funds:-</b>	<b>E</b>			
<b>Total funds brought forward</b>		<b>8,836</b>	<b>222,788</b>	<b>231,624</b>
<b>Total funds carried forward</b>		<b>25,481</b>	<b>153,089</b>	<b>179,970</b>

**All activities derive from continuing operations**

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

The notes attached on pages 27 to 49 form an integral part of these accounts.

**African Caribbean Community Initiative (A.C.C.I.) - Statement of Financial Activities for the year ended 31 March 2020**

**Movements in revenue and capital funds for the year ended 31 March 2020**

**Revenue accumulated funds**

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	25,481	153,089	178,570	231,624
Recognised gains and losses before transfers	16,762	23,591	40,353	(51,654)
	<b>42,243</b>	<b>176,680</b>	<b>218,923</b>	<b>179,970</b>
(From)/To unrestricted revenue funds	(11,000)	11,000	-	-
<b>Closing revenue funds</b>	<b>31,243</b>	<b>187,680</b>	<b>218,923</b>	<b>179,970</b>

**Summary of funds**

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	31,243	187,680	218,923	179,970

The notes attached on pages 27 to 49 form an integral part of these accounts.



**African Caribbean Community Initiative (A.C.C.I.) - Statement of Financial Activities for the year ended 31 March 2020**

**African Caribbean Community Initiative (A.C.C.I.)  
Income and Expenditure Account for the year ended 31 March 2020 as required by the  
Companies Act 2006**

	2020 £	2019 £
<b>Income</b>		
Income from operations	925,491	743,165
Investment income		
Interest receivable	415	204
<b>Gross income in the year before exceptional items</b>	<b>925,906</b>	<b>743,369</b>
<b>Gross income in the year including exceptional items</b>	<b>925,906</b>	<b>743,369</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	866,778	776,923
Depreciation and amortisation	6,864	6,319
Governance costs	11,911	11,781
<b>Total expenditure in the year</b>	<b>885,553</b>	<b>795,023</b>
<b>Net income before tax in the financial year</b>	<b>40,353</b>	<b>(51,654)</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>40,353</b>	<b>(51,654)</b>
<b>Retained surplus for the financial year</b>	<b>40,353</b>	<b>(51,654)</b>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 27 to 49 form an integral part of these accounts.**

**African Caribbean Community Initiative (A.C.C.I.) - Balance Sheet as at 31 March 2020**

		SORP		2020	2019
	Note	Ref	£	£	£
<b>Fixed assets</b>		A			
Tangible assets	10	A2		20,631	18,990
<b>Current assets</b>		B			
Debtors	11	B2	66,359		59,020
Cash at bank and in hand		B4	164,056		174,012
<b>Total current assets</b>			230,415	233,032	
<b>Creditors: amounts falling due within one year</b>	12	C1	(32,123)	(73,452)	
<b>Net current assets</b>				198,292	159,580
<b>The total net assets of the charity</b>				<b>218,923</b>	<b>178,570</b>

The total net assets of the charity are funded by the funds of the charity, as follows:-

<b>Restricted funds</b>					
Restricted Revenue Funds	16	D2	187,680	153,089	
<b>Unrestricted Funds</b>			187,680	153,089	
Unrestricted Revenue Funds	16	D3	31,243	25,481	
<b>Designated Funds</b>			31,243	25,481	
<b>Total charity funds</b>			<b>218,923</b>	<b>178,570</b>	

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 19.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

  
Maxine White

Trustee

Approved by the board of trustees on 17 December 2020

**African Caribbean Community Initiative (A.C.C.I.)**

**Cash Flow Statement for the year ended 31 March 2020**

		2020 £	2019 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities as shown below	A	<u>(1,866)</u>	<u>(40,029)</u>
<b>Cash flows from investing activities</b>			
Interest received		415	204
Purchase of property, plant and equipment		(8,505)	(18,960)
Net cash provided by investing activities	B	<u>(8,090)</u>	<u>(18,756)</u>
<b>Cash flows from financing activities</b>			
Net cash provided by financing activities	C	<u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C	<u>(9,956)</u>	<u>(58,785)</u>
<b>Cash movements</b>			
Change in cash and cash equivalents from activities in the year ended 31 March		(9,956)	(58,785)
Cash and cash equivalents at 1 April		174,012	234,197
Cash at bank and in hand less overdrafts at 31 March		<u>164,056</u>	<u>175,412</u>

**African Caribbean Community Initiative (A.C.C.I.)**

**Cash Flow Statement for the year ended 31 March 2020**

**Reconciliation of net income to net cash flow from operating activities**

	2020 £	2019 £
Net income as shown in the Statement of Financial Activities	40,353	(51,654)
<b>Adjustments for :-</b>		
Depreciation charges	6,864	6,319
Dividends, interest and rents from investments	(415)	(204)
Decrease in debtors	(7,339)	2,322
Increase in creditors, excluding loans	(41,329)	3,188
<b>Net cash provided by operating activities</b>	<b>A (1,866)</b>	<b>(40,029)</b>

**Analysis of cash and cash equivalents**

	2020 £	2019 £
Cash in hand at 31 March	164,056	174,012
<b>Total cash and cash equivalents</b>	<b>164,056</b>	<b>174,012</b>

**Analysis of change in net debt**

	<i>At start of year</i> £	<i>Cash Movement</i> £	<i>At end of year</i> £
Cash	174,012	(9,956)	164,056
<b>Total</b>	<b>174,012</b>	<b>(9,956)</b>	<b>164,056</b>

## **African Caribbean Community Initiative (A.C.C.I.)**

### **Notes to the Accounts for the year ended 31 March 2020**

#### **1 Accounting policies**

##### ***Policies relating to the production of the accounts.***

###### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

###### **Risks and future assumptions**

African Caribbean Community Initiative (A.C.C.I.) meets the definition of a public benefit entity under FRS 102.

##### ***Policies relating to categories of income and income recognition.***

###### **Nature of income**

Gross income represents contractual payments received to fund charitable activities, the value of goods and services sold in accordance with the charity's objects, and gifts and donations.

###### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

## **African Caribbean Community Initiative (A.C.C.I.)**

### **Notes to the Accounts for the year ended 31 March 2020**

#### **Income recognition**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

The accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

#### **Accounting for deferred income and income received in advance**

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

#### **Income from legacies**

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

## **African Caribbean Community Initiative (A.C.C.I.)**

### **Notes to the Accounts for the year ended 31 March 2020**

#### ***Policies relating to expenditure on goods and services provided to the charity.***

##### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

#### ***Policies relating to assets, liabilities and provisions and other matters.***

##### ***Tangible fixed assets***

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	25 % reducing balance
---------------------	-----------------------

##### **Accounting for capital grants and fixed asset funds.**

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

##### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

##### **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### **Cash and bank balances**

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

## African Caribbean Community Initiative (A.C.C.I.)

### Notes to the Accounts for the year ended 31 March 2020

#### Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

#### Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds included in the accounts.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

## 2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

## 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

## 4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments to the charity's position.

## 5 Net surplus before tax in the financial year

	2020 £	2019 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	6,864	6,319
Pension costs	16,070	9,668



## African Caribbean Community Initiative (A.C.C.I.)

### Notes to the Accounts for the year ended 31 March 2020

#### 6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

#### 7 Staff costs and emoluments

<b>Salary costs</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Gross Salaries excluding trustees and key management personnel	643,644	587,860
Employer's National Insurance for all staff	42,832	36,448
Employer's operating costs of defined contribution pension schemes	16,070	9,668
<b>Total salaries, wages and related costs</b>	<b>702,546</b>	<b>633,976</b>

The average number of full time staff employed in the year was	37	38
The estimated full time equivalent number of all staff employed in the year was	37	38

*The estimated equivalent number of full time staff deployed in different activities in the year was:-*

Engaged on charitable activities	34	35
Engaged on management and administration	3	3
<i>The estimated full time equivalent number of all staff employed as above</i>	<u>37</u>	<u>38</u>

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

#### 8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme. The costs are charged in the statement of financial activities as they accrue. The charge for the year was £16,070 (2019: £9,668).

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

#### 9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

# African Caribbean Community Initiative (A.C.C.I.)

## Notes to the Accounts for the year ended 31 March 2020

### 10 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2019	-	98,631	-	98,631
Additions	-	8,505	-	8,505
<b>At 31 March 2020</b>	<b>-</b>	<b>107,136</b>	<b>-</b>	<b>107,136</b>
<b>Depreciation</b>				
At 1 April 2019	-	79,641	-	79,641
Charge for the year	-	6,864	-	6,864
<b>At 31 March 2020</b>	<b>-</b>	<b>86,505</b>	<b>-</b>	<b>86,505</b>
<b>Net book value</b>				
<b>At 31 March 2020</b>	<b>-</b>	<b>20,631</b>	<b>-</b>	<b>20,631</b>
<b>At 31 March 2019</b>	<b>-</b>	<b>18,990</b>	<b>-</b>	<b>18,990</b>

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
01 April 2018	-	79,671	-	79,671
Additions	-	18,960	-	18,960
<b>01 April 2019</b>	<b>-</b>	<b>98,631</b>	<b>-</b>	<b>98,631</b>
<b>Depreciation</b>				
01 April 2018	-	73,322	-	73,322
Charge for the year	-	6,319	-	6,319
<b>01 April 2019</b>	<b>-</b>	<b>79,641</b>	<b>-</b>	<b>79,641</b>
<b>Net book value</b>				
<b>01 April 2019</b>	<b>-</b>	<b>18,990</b>	<b>-</b>	<b>18,990</b>
<b>01 April 2018</b>	<b>-</b>	<b>6,349</b>	<b>-</b>	<b>6,349</b>

An element of the fixed assets were acquired with the aid of grants and there are restrictions upon the manner in which the assets can be dealt with imposed by the grant making authorities.

All assets are used for direct charitable purposes.

## African Caribbean Community Initiative (A.C.C.I.)

### Notes to the Accounts for the year ended 31 March 2020

#### 11 Debtors

	2020	2019
	£	£
Trade debtors	66,359	59,020

#### 12 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	9,206	55,869
Accruals	5,927	5,847
PAYE, NIC VAT and other taxes	11,063	9,793
Other creditors	5,927	1,943
	<u>32,123</u>	<u>73,452</u>

#### 13 Income and Expenditure account summary

	2020	2019
	£	£
At 1 April 2019	179,970	231,624
Surplus after tax for the year	40,353	(51,654)
At 31 March 2020	<u>220,323</u>	<u>179,970</u>

#### 14 No related party transactions

There were no related party transactions during the year.

## African Caribbean Community Initiative (A.C.C.I.)

### Notes to the Accounts for the year ended 31 March 2020

#### 15 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	18,265	-	2,366	20,631
Current Assets	45,101	-	185,314	230,415
Current Liabilities	(32,123)	-	-	(32,123)
	<b>31,243</b>	<b>-</b>	<b>187,680</b>	<b>218,923</b>
At 1 April 2019	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	15,835	-	3,155	18,990
Current Assets	83,098	-	149,934	233,032
Current Liabilities	(73,452)	-	-	(73,452)
	<b>25,481</b>	<b>-</b>	<b>153,089</b>	<b>178,570</b>

#### 16 Change in total funds over the year as shown in Note 15, analysed by individual funds

	Funds brought forward from 2019 £	Movement in funds in 2020 See Note 17 £	Transfers between funds in 2020 See Note 18 £	Funds carried forward to 2021 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	25,481	16,762	(11,000)	31,243
<b>Total unrestricted and designated funds</b>	<b>25,481</b>	<b>16,762</b>	<b>(11,000)</b>	<b>31,243</b>
<b>Restricted funds:-</b>				
Big Lottery Fund - Folami project	5,902	565	-	6,467
Equipment grant	3,154	(789)	-	2,365
Wolverhampton City Council	27,457	(17,495)	-	9,962
Wolverhampton CCG	18,665	36,687	-	55,352
Omari	50,249	(61,224)	11,000	25
MHLP	26,775	12,491	-	39,266
The Henry Smith Charity	14,178	293	-	14,471
The Tudor Trust	6,709	(5,100)	-	1,609
Lloyds Bank Foundation	-	21,345	-	21,345
MiFriendly Cities Project	-	24,816	-	24,816
National Lottery - Awards for All	-	9,000	-	9,000
Church Urban Fund	-	3,002	-	3,002
<b>Total restricted funds</b>	<b>153,089</b>	<b>23,591</b>	<b>11,000</b>	<b>187,680</b>
<b>Total charity funds</b>	<b>178,570</b>	<b>40,353</b>	<b>-</b>	<b>218,923</b>

## African Caribbean Community Initiative (A.C.C.I.)

### Notes to the Accounts for the year ended 31 March 2020

#### 17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2020	2020	2020	2020
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	32,968	(16,206)	-	16,762
<b>Restricted funds:-</b>				
Big Lottery Fund - Folami project	77,607	(77,042)	-	565
Equipment grant	-	(789)	-	(789)
Wolverhampton City Council	180,954	(198,449)	-	(17,495)
Wolverhampton CCG	192,422	(155,735)	-	36,687
Omari	257,174	(318,398)	-	(61,224)
MHLP	52,914	(40,423)	-	12,491
The Henry Smith Charity	22,800	(22,507)	-	293
The Tudor Trust	15,000	(20,100)	-	(5,100)
Lloyds Bank Foundation	33,000	(11,655)	-	21,345
MiFriendly Cities Project	39,067	(14,251)	-	24,816
National Lottery - Awards for All	10,000	(1,000)	-	9,000
Church Urban Fund	12,000	(8,998)	-	3,002
	<b>925,906</b>	<b>(885,553)</b>	<b>-</b>	<b>40,353</b>

#### 18 Details of transfers between funds

<b>The transfers shown in note 16 above are:-</b>	<b>2020</b>
	<b>£</b>
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	(11,000)
To/(from) Restricted Revenue Funds	11,000
<b>Net transfers</b>	<b>-</b>

The transfer of £11,000 is a single transfer between funds to cover a deficit in a restricted fund at 31 March 2020. The deficit occurred due to the project being underfunded. The funding of this project has subsequently been reassessed by the income provider and they have agreed to increase the level of funding to the required level from 1 April 2020 onwards, however the funding will not be backdated to cover the shortfall that has occurred during this financial year.

**African Caribbean Community Initiative (A.C.C.I.)**

**Notes to the Accounts for the year ended 31 March 2020**

**19 The purposes for which the funds**

***Unrestricted and designated funds:-***

**Unrestricted Revenue Funds**

These funds are held for meeting the objectives of the charity, and to provide reserves for future activities and, subject to charity legislation, are free from all restrictions on their use.

***Restricted funds:-***

**Big Lottery Fund - Folami project**

This funding is to support salaries and other overheads associated with the Mainline activities of the Charity.

**Equipment grant**

This was a grant for computer equipment for the Omari IT upgrade project. The balance is reducing as the computers depreciate.

**Wolverhampton City Council**

This funding is to support the Mainline activities.

**Wolverhampton CCG**

This funding is to support mental health and general wellbeing, and to support outreach workers.

**Omari**

This funding supports salaries and other associated costs with the Omari housing scheme.

**MHLIP**

This funding supports the role of a nurse.

**The Henry Smith Charity**

This funding is to support the employment of an activities officer.

**The Tudor Trust**

This funding is to support the employment of a business development officer.

**Lloyds Bank Foundation**

This funding is to support mental health and general wellbeing, and to cover the costs of specialised staff and volunteer expenses.

**Mifriendly Cities Project**

The funding is to assist in the furniture recycling and upcycling for homes to accommodate refugees, asylum seekers, and economic migrants.

**National Lottery - Awards for All**

This funding is to support the Mainline activities.

**Church Urban Fund**

This funding is to fund volunteer expenses and media production in raising awareness for the Windrush generation.

## **African Caribbean Community Initiative (A.C.C.I.)**

### **Notes to the Accounts for the year ended 31 March 2020**

#### **20 Ultimate controlling party**

The charity is under the control of its trustees.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

#### **21 Non-adjusting post balance sheet events**

Since the year end, the COVID-19 pandemic has impacted the operational aspects of the charity, resulting in the charity having to adapt the way they operate and carry out services to achieve its main aims and objectives. The management does not expect the pandemic to have substantially impacted the charity financially. The charity's day centre has at times been forced to close following government guidance and local authority restrictions, which has in turn resulted in an increase in outreach and off site support that has been performed. The charity did incur additional costs when having to adapt its operations during the pandemic, however successful claims for emergency COVID-19 funding have minimised the financial impact for the charity.

The charity has determined that these events are non-adjusting post balance sheet events, therefore the financial position for the year ended 31 March 2020 has not been adjusted to reflect their impact. The duration and impact of the COVID-19 pandemic remains uncertain at this time. It is not possible to estimate its ongoing impact on the financial position of the charity for future periods.

## African Caribbean Community Initiative (A.C.C.I.)

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

### 22 Donations, Grants and Legacies

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Donations and gifts from individuals				
Small donations individually less than £1000	1,716	-	1,716	2,305
<b>Total donations and gifts from individuals</b>	<b>1,716</b>	<b>-</b>	<b>1,716</b>	<b>2,305</b>

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Revenue grants and donations from non public bodies				
Wolverhampton Voluntary Section Council	-	-	-	1,400
<b>Total private sector revenue grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,400</b>

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
<b>Total Donations, Grants and Legacies</b>			
<b>Total Donations, Grants and Legacies A1</b>	<b>3,705</b>	<b>-</b>	<b>3,705</b>



## African Caribbean Community Initiative (A.C.C.I.)

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

### 23 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total funds 2019 £
<b>Primary purpose and ancillary trading</b>				
Sale of goods and services in accordance with the charity's objects	18,230	-	18,230	11,357
<b>Total Primary purpose and ancillary trading</b>	<b>18,230</b>	<b>-</b>	<b>18,230</b>	<b>11,357</b>

### 24 Charitable income from funders

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
<b>Contractual payments from public bodies to fund charitable activities</b>				
Wolverhampton City Council Mainline Funding	-	56,440	56,440	56,440
Wolverhampton City Council (WCC)	400	386,968	387,368	313,601
Wolverhampton CCG	-	187,142	187,142	180,896
MHLP	-	52,914	52,914	35,389
Other Grants	-	-	-	5,150
Wolverhampton Homes	2,450	-	2,450	8,625
MiFriendly Cities Project	-	39,067	39,067	-
Lloyds Bank Foundation	-	33,000	33,000	-
Church Urban Fund	-	12,000	12,000	-
<b>Total contractual payments from public bodies</b>	<b>2,850</b>	<b>767,531</b>	<b>770,381</b>	<b>600,101</b>

# **African Caribbean Community Initiative (A.C.C.I.)**

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

## **Contractual payments from public bodies to fund charitable activities - Prior Year analysis**

	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £	
Prior Year	8,625	591,476	600,101	
	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Contractual payments from non public bodies to fund charitable activities				
Staffordshire University	4,200	-	4,200	5,600
Birmingham City University	-	-	-	1,400
Wolverhampton University	-	-	-	192
<b>Total contractual payments from non public bodies</b>	<b>4,200</b>	<b>-</b>	<b>4,200</b>	<b>7,192</b>

# **African Caribbean Community Initiative (A.C.C.I.)**

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
<b>Performance related grants from non public bodies to fund charitable activities</b>				
Big Lottery fund - Folami project	-	77,607	77,607	70,826
The Henry Smith Charity	-	22,800	22,800	22,600
The Tudor Trust	-	15,000	15,000	25,000
National Lottery - Awards for All	-	10,000	10,000	-
<b>Total performance related grants from non public bodies</b>	<b>-</b>	<b>125,407</b>	<b>125,407</b>	<b>118,426</b>

## **Performance related grants from non public bodies to fund charitable activities - Prior Year analysis**

	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
<b>Prior Year</b>	<b>-</b>	<b>118,426</b>	<b>118,426</b>

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Prior Year Total Funds 2019 £
<b>Total Charitable income from funders:-</b>				
<b>Current year - income from funders</b>	<b>7,050</b>	<b>892,938</b>	<b>899,988</b>	<b>725,719</b>

# **African Caribbean Community Initiative (A.C.C.I.)**

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

## *Prior year*

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2019	2019	2019
	£	£	£
Prior Year - Income from funders	<u>15,817</u>	<u>709,902</u>	<u>725,719</u>

## **25 Total Income from charitable activities**

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Total income from charitable trading	18,230	-	18,230	11,357
Income from funders	7,050	892,938	899,988	725,719
<b>Total from charitable activities A2</b>	<u><b>25,280</b></u>	<u><b>892,938</b></u>	<u><b>918,218</b></u>	<u><b>737,076</b></u>

## **Income from charitable activities - Prior Year analysis**

## *Prior year*

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2019	2019	2019
	£	£	£
Total income from charitable trading	11,357	-	11,357
Income from funders	15,817	709,902	725,719
	<u><b>27,174</b></u>	<u><b>709,902</b></u>	<u><b>737,076</b></u>

## African Caribbean Community Initiative (A.C.C.I.)

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

### 26 Income from other, non charitable, trading activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Income from fundraising events	5,557	-	5,557	984
<b>Total from other activities</b> <b>A3</b>	<b>5,557</b>	<b>-</b>	<b>5,557</b>	<b>984</b>

### 27 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Bank Interest Receivable	415	-	415	204
<b>Total investment income</b> <b>A4</b>	<b>415</b>	<b>-</b>	<b>415</b>	<b>204</b>

### 28 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Gross wages and salaries - charitable activities	4,054	623,794	627,848	572,795
Employers' NI - Charitable activities	262	41,578	41,840	35,529
Defined contribution pension costs - charitable activities	-	16,070	16,070	9,668
General costs	11,722	-	11,722	11,297
<b>Total direct spending</b> <b>B2a</b>	<b>16,038</b>	<b>681,442</b>	<b>697,480</b>	<b>629,289</b>
<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2019	2019	2019	
	£	£	£	
Gross wages and salaries - charitable activities	3,766	569,029	572,795	
Employers' NI - Charitable activities	230	35,299	35,529	
Defined contribution pension costs - charitable activities	-	9,668	9,668	
General costs	11,297	-	11,297	
<b>Total direct spending</b> <b>B2a</b>	<b>15,293</b>	<b>613,996</b>	<b>629,289</b>	

## African Caribbean Community Initiative (A.C.C.I.)

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

### 29 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
<b><i>Employee costs not included in direct costs</i></b>				
Other salaries	-	15,796	15,796	15,065
Employer's NI - Other salaries	-	992	992	919
Training and welfare - staff	-	4,617	4,617	4,862
Travel and subsistence - staff	-	9,935	9,935	9,377
<b><i>Premises Expenses</i></b>				
Service charges payable	-	9,701	9,701	9,701
Rates and water charges	-	143	143	97
Light heat and power	168	1,509	1,677	1,291
Cleaning and waste management	-	3,447	3,447	2,868
Premises repairs, renewals and maintenance	-	4,334	4,334	5,316
Rent and insurance	-	31,947	31,947	31,676
<b><i>Administrative overheads</i></b>				
Telephone, fax and internet	-	4,836	4,836	5,901
Postage	-	598	598	520
Stationery and printing	-	9,109	9,109	9,372
Subscriptions to periodicals	-	414	414	332
Software licences and expenses	-	1,576	1,576	80
Advertising and marketing	-	2,445	2,445	75
Sundry expenses	-	29,148	29,148	17,529
Windrush media production	-	4,050	4,050	-
<b><i>Professional fees paid to advisors other than the auditor or examiner</i></b>				
Consultancy fees	-	23,100	23,100	27,075
Other legal and professional	-	10,024	10,024	4,284
<b><i>Financial costs</i></b>				
Bank charges	-	1,409	1,409	1,294
Depreciation & Amortisation in total for the period	-	6,864	6,864	6,319
<b>Support costs before reallocation</b>	<b>168</b>	<b>175,994</b>	<b>176,162</b>	<b>153,953</b>
<b>Total support costs - Current Year</b>	<b>168</b>	<b>175,994</b>	<b>176,162</b>	<b>153,953</b>

The basis of allocation of costs between activities is described under accounting policies

## African Caribbean Community Initiative (A.C.C.I.)

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

<i>Prior Year</i>	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
<b><i>Employee costs not included in direct costs</i></b>			
Other salaries	-	15,065	15,065
Employer's NI - Other salaries	-	919	919
Training and welfare - staff	-	4,862	4,862
Travel and subsistence - staff	-	9,377	9,377
<b><i>Premises Expenses</i></b>			
Service charges payable	-	9,701	9,701
Rates and water charges	-	97	97
Light heat and power	129	1,162	1,291
Cleaning and waste management	-	2,868	2,868
Premises repairs, renewals and maintenance	-	5,316	5,316
Rent and insurance	-	31,676	31,676
<b><i>Administrative overheads</i></b>			
Telephone, fax and internet	-	5,901	5,901
Postage	-	520	520
Stationery and printing	-	9,372	9,372
Subscriptions to periodicals	-	332	332
Software licences and expenses	-	80	80
Advertising and marketing	-	75	75
Sundry expenses	-	17,529	17,529
<b><i>Professional fees paid to advisors</i></b>			
Consultancy fees	-	27,075	27,075
Other legal and professional	-	4,284	4,284
<b><i>Financial costs</i></b>			
Bank charges	-	1,294	1,294
Depreciation & Amortisation in total for the period	-	6,319	6,319
<b><i>Support costs before reallocation</i></b>	<b>129</b>	<b>153,824</b>	<b>153,953</b>
<b>Total support costs - Prior Year</b>	<b>129</b>	<b>153,824</b>	<b>153,953</b>

The basis of allocation of costs between activities is described under accounting policies

### 30 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Independent Examiner's fees	-	5,562	5,562	5,562
Wages and salaries	-	5,841	5,841	5,721
Employer's NI	-	508	508	498
<b>Total Governance costs</b>	<b>-</b>	<b>11,911</b>	<b>11,911</b>	<b>11,781</b>

# African Caribbean Community Initiative (A.C.C.I.)

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

<i>Prior Year</i>	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Independent Examiner's fees	-	5,562	5,562
Wages and salaries	-	5,721	5,721
Employer's NI	-	498	498
<b>Total Governance costs</b>	<b>-</b>	<b>11,781</b>	<b>11,781</b>

## 31 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Total direct spending	<b>B2a</b>	16,038	681,442	697,480	629,289
Total support costs	<b>B2d</b>	168	175,994	176,162	153,953
Total Governance costs	<b>B2e</b>	-	11,911	11,911	11,781
<b>Total charitable expenditure</b>	<b>B2</b>	<b>16,206</b>	<b>869,347</b>	<b>885,553</b>	<b>795,023</b>

<i>Prior Year</i>		Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Total direct spending	<b>B2a</b>	15,293	613,996	629,289
Total support costs	<b>B2d</b>	129	153,824	153,953
Total Governance costs	<b>B2e</b>	-	11,781	11,781
<b>Total charitable expenditure</b>	<b>B2</b>	<b>15,422</b>	<b>779,601</b>	<b>795,023</b>



## African Caribbean Community Initiative (A.C.C.I.)

Activity analysis of Income and expenditure for the year ended 31 March 2020

*This analysis is classified by activity and not by conventional nominal descriptions.*

### 32 Analysis of income by activity

	SOFA ref	2020 £	2019 £
<b>Activity</b>			
<b>Income from charitable activities</b>			
Primary purpose and ancillary trading		899,988	725,719
Other charitable activities		18,230	11,357
<b>Total Income from charitable activities</b>	<b>A2</b>	<b>918,218</b>	<b>737,076</b>
<b>Income from other, non charitable, trading activities</b>			
Fundraising activities		5,557	984
<b>Summary of Total Income, including the items above</b>			
Charitable activities	<b>A2</b>	918,218	737,076
Other activities	<b>A3</b>	5,557	984
Donations & Legacies	<b>A1</b>	1,716	3,705
Investment income	<b>A4</b>	415	204
<b>Total income as shown in the SOFA</b>		<b>925,906</b>	<b>741,969</b>
<b>Categories of income</b>			
Income from non exchange transactions		2,131	3,909
Income from exchange transactions		923,775	738,060
		<b>925,906</b>	<b>741,969</b>

## African Caribbean Community Initiative (A.C.C.I.)

Activity analysis of Income and expenditure for the year ended 31 March 2020

### 33 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2020	2020	2020	2020	2019
	£	£	£	£	£
<b>Other charitable activities</b>					
Direct costs	697,480	-	-	697,480	629,289
Employee costs not included in direct costs	-	31,340	-	31,340	30,223
Premises expenses	-	51,249	-	51,249	50,949
Administrative overheads	-	52,176	-	52,176	33,809
Professional fees	-	33,124	-	33,124	31,359
Financial costs	-	8,273	-	8,273	7,613
<b>Total Other charitable activities</b>	<b>697,480</b>	<b>176,162</b>	<b>-</b>	<b>873,642</b>	<b>783,242</b>

### Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2020	2020	2020	2020	2019
	£	£	£	£	£
Total Other charitable activities	697,480	176,162	-	873,642	783,242
Total Governance costs as detailed in Note 30	-	11,911	-	11,911	11,781
<b>Total charitable expenditure</b>	<b>697,480</b>	<b>188,073</b>	<b>-</b>	<b>885,553</b>	<b>795,023</b>

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 31

### Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Other charitable activities	11,911	8,273	31,340	136,549	188,073

## African Caribbean Community Initiative (A.C.C.I.)

### Activity analysis of Income and expenditure for the year ended 31 March 2020

#### 34 Analysis of non charitable expenditure by activity

<i>Governance costs</i>	Governance costs	Governance costs
	2020	2019
	£	£
Other Expenditure - Governance costs as detailed in Note 30	<u>11,911</u>	<u>11,781</u>

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 30