

Registered Charity Number

1133510

Registered Company Number

06595341

KARIS NEIGHBOUR SCHEME

Report and Accounts

For The Year Ended

30 November 2014

KARIS NEIGHBOUR SCHEME
Report and accounts
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KARIS NEIGHBOUR SCHEME

The report of the trustees for the year ended 30 November 2014

Introduction

The trustees present their annual report and accounts for the year ended 30th November 2014.

The board of trustees are satisfied with the performance of the charity during the year and the position at 30th November 2014 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is **Karis Neighbour Scheme**.

The legal registration details are :-

<i>Date of incorporation</i>	16th May 2008
<i>Company Registration Number</i>	06595341
<i>The Registered Office is</i>	c/o Church of the Redeemer,
<i>Charity Registration Number</i>	1133510
<i>The telephone number is</i>	0121 456 3212

The members of the Board of Trustees of the Charity during the year ended 30th November 2014 were :-

Dr Ross Bryson, Chair of Trustees

Mrs Rebecca Cuthbert

Mr Michael Fuller

Mr Steve Watts

Mr Russ Lowman

Mr Chris Poole

Independent Examiner

Graham Harvey trading as Harvey Morgan Services
Chartered Management Accountant
14 Knighton Road
Sutton Coldfield
West Midlands
B74 4NX

KARIS NEIGHBOUR SCHEME

The report of the trustees for the year ended 30 November 2014

OUR CONSTITUTION AND LEGAL STATUS

Karis Neighbour Scheme is a company limited by guarantee and registered charity incorporated since 16th May 2008, governed by a memorandum and articles of association, and is set up to assist people who are in need of practical or other help by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances. The company took on the operating of the previous charitable entity (Reg No 1077200) established by trust deed dated 16th April 1999 as of 1st December 2010.

TRUSTEE AND INDUCTION TRAINING

All trustees are familiarised with the practical work of the charity including but not limited to

- * The obligations of the charity and the trustees, including relevant policies and safety checks, such as CRBs and child protection and vulnerable adult protection policies
- * Resources and the current financial position as set out in the latest published accounts together with periodic management accounts
- * Ongoing plans and objectives

All trustees give their time voluntarily and receive no remuneration or other benefits.

OUR MISSION STATEMENT

Karis Neighbour Scheme seeks to offer practical support, friendship and advocacy in the local community through volunteers. We aim to promote community links and address needs unmet by other organisations.

OUR AIMS

We seek to come alongside people and work with them to provide support and where possible to encourage them to learn new skills.

We compliment the network or care available locally. We do not compete with, replace or duplicate existing services.

We rely on volunteers to provide the help we offer on a day to day basis. We seek to support all of our volunteers and offer appropriate training and opportunity for development.

OUR ACTIVITIES

Karis Neighbour Scheme is a community project based in Birmingham. We currently work in the Ladywood, Edgbaston and Harborne wards. We are an independent charity but work in partnership with a number of other organisations across Birmingham.

KARIS NEIGHBOUR SCHEME

The report of the trustees for the year ended 30 November 2014

Currently we offer support with practical tasks such as gardening, decorating and DIY. We try and make provision of basic furniture and household appliances for those most in need, as well as offering food and other basic provisions. We work in partnership with our local foodbank and are supporting the provision of baby essentials and equipment through a new initiative called BabyBank Central.

We provide an advocacy and advice service, in partnership with several other local organisations, and currently have a money advisor working with the project three days a week. We offer a weekly drop-in session, accessible to anyone in the community, and appointments are available at other times during the week, including home visits. Our Office is also open during the week for those who may need urgent help or who may need to use the phone, help understanding a letter or just a cup of tea and a chat.

We befriend the isolated and lonely older people, through the Karis Be Friends project, where volunteers spend a few hours each week going to visit an elderly person in their home, help them to get out to the shops or going with them to an appointment.

Also we provide support to local families, through a dedicated Children & Families' Worker. We also run a "Welcome to Ladywood" Drop-In Group and English for Speakers of Other Languages lessons during the week, these are primarily for Asylum Seekers and Refugees.

We have a Community Regeneration project working alongside local residents encouraging and developing capacity for residents to influence decision making, make positive changes in the community and hold a long term vision for the area.

The past year we have supported more than 600 adults and had more than 5,000 contact sessions.

AREA OF BENEFIT

We provide support to residents within the communities of Ladywood, Edgbaston and Harborne, within the city of Birmingham. Our activities are open to anyone who falls within the broad scope of our objects, as set out in our memorandum and articles, within these areas.

FINANCIAL

The Trustees consider the financial results for the year to 30th November 2014 to be satisfactory.

The charity has supplied an excellent year of services to the community on an income of £155,595 (prior year £104,869) and produced a surplus of £34,421 (prior year £9,110). This has been a welcome return to a surplus after a deficit in the recent past due to a considerable reduction in the charity's income.

RISK MANAGEMENT

The Trustees kept up to date with the risks associated with the charity via reviews with staff, Trustees meetings, relevant insurance policies, Disclosure and Barring Service checks and health and safety inspections. They have ensured there are relevant policies and procedures in place and observed.

KARIS NEIGHBOUR SCHEME

The report of the trustees for the year ended 30 November 2014

RESERVES POLICY

We have stated that we aim to have three months operational costs for staff in unrestricted reserves and that closure costs are included in this reserve. This is currently calculated at a minimum of £20,000.

PUBLIC BENEFIT

The Trustees believe that they have complied with their duty to have due regard to guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Method of preparation of accounts

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

This report was approved by the board of trustees on 18/03/2015



Director and Trustee

RUSSELL LOWMAN
Name

KARIS NEIGHBOUR SCHEME

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 30 November 2014

I report on the financial statements of the Charity on pages 7 to 23 for the year ended 30th November 2014 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as modified in June 2008. (The SORP), under the historical cost convention and the accounting policies set out on page 11.

Respective responsibilities of trustees and examiner

The Charity'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.

The trustees are satisfied that the audit requirement of Section 144(1) of the Act does not apply 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, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity 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 the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

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 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 obtain 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 , in connection with my examination , I can confirm that

1) In accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, (The Regulations) the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 386 of the Companies Act 2006;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;

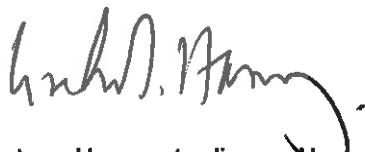
(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

The Examiner's relevant professional qualification or body is:

Chartered Management Accountant



Graham Harvey trading as Harvey Morgan Services
14 Knighton Road
Sutton Coldfield
West Midlands
B74 4NX

The date upon which my opinion is expressed is :-

18/3/15

KARIS NEIGHBOUR SCHEME

**Statement of Financial Activities
for the year ended 30 November 2014**

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2014 £	2014 £	2014 £	2013 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	102,615	17,787	120,402	97,408
Activities for generating funds	2,962	-	2,962	7,417
Investment Income	95	17	112	44
<i>Incoming resources from charitable activities</i>	-	32,119	32,119	-
Total incoming resources	105,672	49,923	155,595	104,869
<i>Costs of generating funds</i>				
Costs of generating voluntary income	482	-	482	501
Fundraising trading - costs of goods and other costs	-	-	-	4,636
<i>Costs of charitable activities</i>	96,688	20,464	117,152	89,072
<i>Governance costs</i>	3,540	-	3,540	1,550
Total resources expended	100,710	20,464	121,174	95,759
Net incoming resources before transfers between funds	4,962	29,459	34,421	9,110
Gross transfers between funds	-	-	-	-
Net incoming resources before Other recognised gains and losses	4,962	29,459	34,421	9,110
Other recognised gains and losses				
Net movement in funds	4,962	29,459	34,421	9,110
Reconciliation of funds				
<i>Total funds brought forward</i>	37,016	-	37,016	27,906
Total Funds carried forward	41,978	29,459	71,437	37,016

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 10 as required by the SORP.

All activities derive from continuing operations

The notes on pages 11 to 23 form an integral part of these accounts.

KARIS NEIGHBOUR SCHEME**Statement of Financial Activities
for the year ended 30 November 2014****Income and Expenditure Account as required by the Companies Act
for the year ended 30 November 2014**

	2014	2013
	£	£
Turnover	155,483	104,825
Direct costs of turnover	117,634	94,209
Gross surplus	<u>37,849</u>	<u>10,616</u>
Governance costs	3,540	1,550
Operating surplus	<u>34,309</u>	<u>9,066</u>
Interest receivable	112	44
Surplus on ordinary activities before tax	<u>34,421</u>	<u>9,110</u>
Surplus for the financial year	<u>34,421</u>	<u>9,110</u>
Gift Aid Payments	-	-
Retained surplus for the financial year	<u>34,421</u>	<u>9,110</u>

All activities derive from continuing operations

The notes on pages 11 to 23 form an integral part of these accounts.

KARIS NEIGHBOUR SCHEME

**Statement of Financial Activities
for the year ended 30 November 2014**

**Statement of Total Recognised Gains and Losses
for the year ended 30 November 2014**

	2014	2013
Excess of Expenditure over income before realisation of assets	34,421	9,110
Profit per Profit and Loss account	34,421	9,110
Grants for the acquisition of fixed assets	-	-
Net Movement in funds before taxation	34,421	9,110

**Movements in revenue and capital funds
for the year ended 30 November 2014**

Revenue accumulated funds	Unrestricted	Restricted	Total	Last year
	Funds	Funds	Funds	Total Funds
	2014	2014	2014	2013
	£	£	£	£
Accumulated funds brought forward	37,016	-	37,016	27,906
Recognised gains and losses before transfers	4,962	29,459	34,421	9,110
	<u>41,978</u>	<u>29,459</u>	<u>71,437</u>	<u>37,016</u>
Closing revenue accumulated funds	41,978	29,459	71,437	37,016
			£	£

Summary of funds

Summary of funds	Designated	Unrestricted	Restricted	Total	Last Year
	Funds	Funds	Funds	Funds	Total Funds
	2014	2014	2014	2014	2013
Revenue accumulated funds	-	41,978	29,459	71,437	37,016

The notes on pages 11 to 23 form an integral part of these accounts.

KARIS NEIGHBOUR SCHEME

Company Number

06595341

**Balance Sheet
as at 30 November 2014**

Intangible assets		-	-
Tangible assets	13	<u>2</u>	<u>2</u>
Total fixed assets		<u>2</u>	<u>2</u>
Current assets			
Debtors	14	3,250	-
Cash at bank and in hand		<u>134,581</u>	<u>43,014</u>
Total current assets		<u>137,831</u>	<u>43,014</u>
Creditors:-			
amounts due within one year	15	(66,396)	(6,000)
Net current assets		<u>71,435</u>	<u>37,014</u>
Total assets less current liabilities		<u>71,437</u>	<u>37,016</u>
Creditors:-			
amounts due after more than one year		-	-
Provisions for liabilities and charges		-	-
Net assets excluding pension asset / liability		<u>71,437</u>	<u>37,016</u>
Net assets including pension asset / liability		<u>71,437</u>	<u>37,016</u>
The funds of the charity :			
Unrestricted income funds			
Unrestricted revenue accumulated funds	41,978		37,016
Designated revenue funds	-		-
Unrestricted capital funds			
Designated fixed asset funds	-		-
Total unrestricted funds	41,978		37,016
Restricted revenue funds			
Restricted revenue accumulated funds	29,459		-
Restricted fixed asset funds			
Total restricted funds	29,459		-
Total charity funds		<u>71,437</u>	<u>37,016</u>

The directors are satisfied that for the year ended on 30th November 2014 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 5.

The director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts 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 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Name of Trustee **RUSSELL LOWMAN**

Approved by the Board of Trustees on **18/03/2015**

The notes on pages 11 to 23 form an integral part of these accounts.

KARIS NEIGHBOUR SCHEME
Notes to the Accounts
for the year ended 30 November 2014

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) (The SORP). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Act 2006, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the SORP requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Except as described under the 'Deferred Income' accounting policy all grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Resources Expended

The policy for including items within the relevant activity categories of resources expended is followed.

In particular the policy for including items within costs of generating funds, charitable activities and governance costs is

Costs of generating funds

KARIS NEIGHBOUR SCHEME

Notes to the Accounts

for the year ended 30 November 2014

The direct costs of fundraising.

Charitable activities

Costs incurred by the charity in the delivery of its activities and services for its beneficiaries. These are the practical support, advocacy, advice, ESOL, befriending and family support activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Costs of preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Allocation of costs within types of resources expended

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are :-

Resources expended include attributable VAT which cannot be recovered.

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are based on the test of whether a cost directly

Fixed assets and depreciation

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation.

Items of less than £1,000 are not capitalised.

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

Vehicles	20% straight line
Plant & equipment	20% straight line

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company , and is therefore included in the relevant costs in the Statement of Financial Activities.

Finance and operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred. Finance leases are accounted for in accordance with the requirements of the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

KARIS NEIGHBOUR SCHEME
Notes to the Accounts
for the year ended 30 November 2014

Accounting for Legacies

Legacies have been accounted for as and when they are received.

Recognition of pension costs and pension assets and liabilities

The Charity contributes to certain employees own personal pension scheme.

Treatment of exceptional items

There were no exceptional items to report.

2 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.

3 Surplus for the financial year

	2014	2013
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	155,483	104,825
and after charging:-		
Depreciation of owned fixed assets	-	4,636
Rentals under operating leases	5,018	3,927
Trustees' remuneration	2,740	1,050
Pension costs	2,311	3,132
Independent Examiner's Fees	800	500

4 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised May 2008)

Various items of support costs and charitable expenditure which are required by the SORP to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities and its appendices after page 23, which should be read together with these notes.

It is considered that due to the limited number of employees, all costs of work done in the Office should be treated as support costs, mainly for the Charitable activities, with a small proportion for Fundraising. An analysis of support costs by activity (Appendix 2) is included at the end of these accounts.

5 Investment Income

2014	2013
£	£
112	44

6 Analysis of grants payable in furtherance of the charity's objects

A few small grants were made to individuals for specific costs.

KARIS NEIGHBOUR SCHEME
Notes to the Accounts
for the year ended 30 November 2014

7 Deferred Incoming Resources & Reserves - Unrestricted funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Lloyds TSB Foundation	5,500	5,500	-	-
Hinchley Charitable Trust	-	-	9,203	9,203
Total	5,500	5,500	9,203	9,203
			2014	2013
			£	£
These deferrals are included in creditors			9,203	5,500

The deferrals included in creditors relate to those grants and donations specified by the donors as relating to specific periods and represent those parts of the grants or donations which relate to periods subsequent to the accounting year end and are treated as grants in advance, or alternatively where there are conditions which must be fulfilled prior to entitlement or use of the grant or donation by the charity.

8 Deferred Incoming Resources & Reserves- Restricted funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
The Tudor Trust	-	-	17,213	17,213
B'ham South & Central CCG	-	-	34,237	34,237
Total	-	-	51,450	51,450
			2014	2013
			£	£
These deferrals are included in creditors			51,450	-

The deferrals included in creditors relate to those contracts, grants and donations specified by the donors and contractors as relating to specific periods and represent those parts of the contracts, grants or donations which relate to periods subsequent to the accounting year end and are treated as grants in advance, or alternatively where there are conditions which must be fulfilled prior to entitlement or use of the grant or donation by the charity.

9 Resources received and paid as intermediaries for third parties

Received as agents and not included in the Statement of Financial Activities

	Opening Funds	Received in year	Released in year	Closing Funds
	£	£	£	£
Ladywood Community Dev. Trust	-	5,000	57	4,943

10 Staff Costs and Emoluments

	2014	2013
	£	£
Gross Salaries	65,880	54,408
Employer's National Insurance	3,128	3,140
Pension Contributions	2,311	3,132
	71,319	60,680

KARIS NEIGHBOUR SCHEME
Notes to the Accounts
for the year ended 30 November 2014

	2014	2013
Numbers of full time employees or full time equivalents	4	4

There were no fees or other remuneration paid to the trustees
 There were no employees with emoluments in excess of £60,000 per annum

11 Remuneration of trustees and persons connected with trustees

	2014	2013
	£	£
<i>Remuneration payable to trustees or connected persons</i>		
Mrs R Cuthbert for CEO & Management duties	2,740	-
Mrs R Cuthbert for a Social Audit research & analysis	-	1,050
Total remuneration	<u>2,740</u>	<u>1,050</u>
<i>Employer's National Insurance contributions on above remuneration</i>	<u>-</u>	<u>-</u>

12 Trustees' remuneration

No trustees or persons connected with them, other than those shown above, received any remuneration.

KARIS NEIGHBOUR SCHEME
Notes to the Accounts
for the year ended 30 November 2014

13 Tangible functional fixed assets

	Plant, Machinery & Vehicles £	TOTAL £
Asset cost, valuation or revalued amount		
At 1 December 2013	30,262	30,262
At 30 November 2014	<u>30,262</u>	<u>30,262</u>
Accumulated depreciation and impairment provisions		
At 1 December 2013	30,260	30,260
Charge for the year	-	
At 30 November 2014	<u>30,260</u>	<u>30,260</u>
Net book value		
At 30 November 2014	<u>2</u>	<u>2</u>
At 30 November 2013	<u>2</u>	<u>2</u>

All assets are used for direct charitable purposes.

14 Debtors	2014 £	2013 £
Accrued income	3,250	-
15 Creditors: amounts falling due within one year	2014 £	2013 £
Accrued expenses	800	500
Funds held for third parties	4,943	-
Deferred income and grants in advance (see note 7)	<u>60,653</u>	<u>5,500</u>
	<u>66,396</u>	<u>6,000</u>

16 Related party transactions

A daughter of a trustee (Mr M Fuller) was employed throughout the year for a total cost of £18,214

17 Analysis of the Net Movement in Funds	2014 £	2013 £
Net movement in funds from Statement of Financial Activities	34,421	9,110

KARIS NEIGHBOUR SCHEME
Notes to the Accounts
for the year ended 30 November 2014

18 Particulars of Individual Funds and analysis of assets and liabilities representing funds
At 30 November 2014

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	2	-	-	2
Current Assets	76,135	-	61,696	137,831
Current Liabilities	(34,159)	-	(32,237)	(66,396)
	<u>41,978</u>	<u>-</u>	<u>29,459</u>	<u>71,437</u>
	£	£	£	£

At 1 December 2013

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
Tangible Fixed Assets	2	-	-	2
Current Assets	43,014	-	-	43,014
Current Liabilities	(6,000)	-	-	(6,000)
	<u>37,016</u>	<u>-</u>	<u>-</u>	<u>37,016</u>

The individual funds included above are :-

	Funds at 2013	Movements in Funds as below	Transfers Between funds	Funds at 2014
	£	£	£	£
Unrestricted General Fund	37,016	4,962	-	41,978
Advocacy	-	3,982	-	3,982
Whole Care	-	25,477	-	25,477
	<u>37,016</u>	<u>34,421</u>	<u>-</u>	<u>71,437</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Unrestricted General Fund	105,672	(100,710)	-	4,962
Advocacy	17,787	(13,805)	-	3,982
Whole Care	32,136	(6,659)	-	25,477
	<u>155,595</u>	<u>(121,174)</u>	<u>-</u>	<u>34,421</u>

The charity has received restricted funds to deliver an Advocacy Project and also to deliver a Whole Care service.

19 Endowment Funds

The charity had no endowment funds in the year ended 30th November 2014 or in the year ended 30th November 2013.

20 Share Capital

KARIS NEIGHBOUR SCHEME

Notes to the Accounts

for the year ended 30 November 2014

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

KARIS NEIGHBOUR SCHEME
Schedule to the Statement of Financial Activities
for the year ended 30 November 2014

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total Funds 2014 £	Prior Period Total Funds 2013 £
Incoming Resources				
Incoming Resources from generated funds				
Non government and non public bodies				
Incoming resources of a revenue nature - grants, donations and legacies				
Legacies	-	-	-	5,000
Donations	45,468	-	45,468	38,870
The Tudor Trust	-	35,000	35,000	-
The Tudor Trust, deferred to next year	-	(17,213)	(17,213)	-
Digbeth Trust	9,000	-	9,000	9,000
Woodlands Trust	-	-	-	2,000
The Harry Payne Trust	5,000	-	5,000	4,500
The Barrow Cadbury Trust	7,125	-	7,125	7,125
Community First	-	-	-	2,325
The Sheldon Trust	-	-	-	5,000
The Anchor Foundation	-	-	-	1,000
Harbourne Parish Lands Charity	1,750	-	1,750	7,000
Hinchley Charitable Trust	10,000	-	10,000	17,000
Hinchley Charitable Trust, deferred to next year	(9,203)	-	(9,203)	-
Lloyds TSB Foundation deferred from last year	5,500	-	5,500	5,500
Charles Hayward Foundation	2,500	-	2,500	-
Birmingham City Council	1,500	-	1,500	-
The Kerygma Fund	1,504	-	1,504	-
Grants received for individuals	2,428	-	2,428	462
Thrive Together	4,500	-	4,500	-
The Eveson Charitable Trust	5,000	-	5,000	-
The Douglas Turner Trust	1,500	-	1,500	-
Fitzer Lacy	2,000	-	2,000	-
Various others	7,043	-	7,043	3,626
Total	102,615	17,787	120,402	97,408
Total Grants, Legacies & Donations Received	102,615	17,787	120,402	97,408
Total Voluntary Income	102,615	17,787	120,402	97,408
Activities for generating funds				
Fundraising activities	1,683	-	1,683	7,417
Temporary letting and licensing of charitable property	1,279	-	1,279	-
Total of activities for generating funds	2,962	-	2,962	7,417
Investment Income				
Bank deposit interest received	95	17	112	44
Total Investment Income	95	17	112	44
Incoming resources from charitable activities				

KARIS NEIGHBOUR SCHEME
Schedule to the Statement of Financial Activities
for the year ended 30 November 2014

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2014	2014	2014	2013
	£	£	£	£
Primary purpose trading	-	32,119	32,119	-
Total Incoming resources from charitable activities	-	32,119	32,119	-
Total Incoming Resources	105,672	49,923	155,595	104,869

KARIS NEIGHBOUR SCHEME
Schedule to the Statement of Financial Activities
for the year ended 30 November 2014

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total Funds 2014 £	Prior Period Total Funds 2013 £
Costs of generating funds				
<i>Costs of generating voluntary income</i>				
Cost of fundraising activities	482	-	482	501
	482	-	482	501
Total costs of generating voluntary income	482	-	482	501
<i>Fundraising Trading: Support costs</i>				
Depreciation of assets used for trading	-	-	-	4,636
	-	-	-	4,636
Total Fundraising Trading costs	-	-	-	4,636
Charitable expenditure				
<i>Costs of activities in furtherance of the charity's objectives</i>				
Cost of goods for primary purpose trading	11,214	1,318	12,532	8,874
	11,214	1,318	12,532	8,874
<i>Support costs of charitable activities</i>				
<i>Direct support costs</i>				
Gross wages and salaries - charitable activities	49,400	13,740	63,140	53,358
Employers' NI - Charitable activities	2,855	273	3,128	3,140
Pension contributions charitable employees	2,311	-	2,311	3,132
Volunteers' Costs	18	87	105	1,310
Resource Costs	2,189	3,457	5,646	2,143
Travel and Subsistence - Charitable Activities	640	111	751	932
	57,413	17,668	75,081	64,015

KARIS NEIGHBOUR SCHEME
Schedule to the Statement of Financial Activities
for the year ended 30 November 2014

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total Funds 2014 £	Prior Period Total Funds 2013 £
Indirect employee costs				
Training and welfare	220	118	338	90
Recruitment expenses	120	132	252	45
	340	250	590	135
Premises Costs				
Rent payable	5,018	-	5,018	3,927
Rates, water and service charges	203	-	203	158
Insurance	1,166	282	1,448	1,040
Light and heat	2,700	-	2,700	2,100
Cleaning	810	-	810	630
	9,897	282	10,179	7,855
General administrative expenses:				
Telephone and fax	1,277	-	1,277	1,526
Postage	565	198	763	459
Office expenses	2,562	748	3,310	3,913
Equipment expenses	2,803	-	2,803	299
	7,207	946	8,153	6,197
Professional fees in support of charitable activities				
Accountancy fees other than examiners/auditors	231	-	231	231
Consultancy fees	8,460	-	8,460	1,000
	8,691	-	8,691	1,231
Total Support costs	83,548	19,146	102,694	79,433
Grants paid as shown in the detailed schedule	1,926	-	1,926	765
Support costs for grants paid				
Costs reallocated from charity support costs	-	-	-	-
Total Expended on Charitable Activities	96,688	20,464	117,152	89,072

KARIS NEIGHBOUR SCHEME
Schedule to the Statement of Financial Activities
for the year ended 30 November 2014

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2014	2014	2014	2013
	£	£	£	£
Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work				
Specific governance costs				
Trustees' remuneration	2,740	-	2,740	1,050
Independent Examiner's Fees	800	-	800	500
Total governance costs	3,540	-	3,540	1,550

A Detailed schedule of grants paid to achieve the objects of the charity

	2014	2013
	£	£
Grants to Institutions	-	-
Total grants to individuals	1,926	765
Total of all grants paid	1,926	765

Appendices to the Statement of Financial Activities
for the year ended 30 November 2014

The following appendices are attached to detail the activity analysis required by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.

1. Analysis of Total Incoming & Outgoing Resources by Activity
2. Analysis of Total Support Costs by Activity
3. Analysis of charitable expenditure by activity
4. Analysis of grants made by activity

KARIS NEIGHBOUR SCHEME

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 30 November 2014

	Fundraising	General Charitable Activities	Advocacy	WholeCare	2014 Total	2013 Total
	£	£		£	£	£
Incoming resources from generated funds						
Voluntary Income	45,468	57,147	17,787	-	120,402	97,408
Activities for generating funds	1,683	1,279	-	-	2,962	7,417
Investment Income	95	-	17	-	112	44
Incoming resources from charitable activities	-	-	-	32,119	32,119	-
Other incoming Resources	-	-	-	-	-	-
Total incoming Resources	47,246	58,426	17,804	32,119	155,595	104,869
Costs of generating funds						
Costs of generating voluntary income	482	-	-	-	482	501
Fundraising trading - costs of goods and other costs	-	-	-	-	-	4,636
Investment management costs	-	-	-	-	-	-
Costs of charitable activities	-	96,688	13,805	6,659	117,152	89,072
Governance costs	-	3,540	-	-	3,540	1,550
Other resources expended	-	-	-	-	-	-
Total resources expended	482	100,228	13,805	6,659	121,174	95,759
Net Incoming Resources by activity	46,764	(41,802)	3,999	25,460	34,421	9,110

Appendix 2

Analysis of Total Support Costs by Activity for the year ended 30 November 2014

	Fundraising	Charitable Activities	Advocacy	WholeCare	2014 Total	2013 Total
	£	£		£	£	£
Nature of support costs						
Management	-	83,548	12,487	6,659	102,694	84,069
Finance	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-
Total support costs analysed by activity	-	83,548	12,487	6,659	102,694	84,069

	2014 £	2013 £
The above amounts are shown in the accounts as		
Support costs for generating voluntary income	-	-
Support costs for fundraising trading	-	4,636
Support costs for charitable activities	102,694	79,433
Support costs for grants paid	-	-
	102,694	84,069

The basis of allocation of costs and the methods used are described in note 4 to the accounts

KARIS NEIGHBOUR SCHEME

Appendix 3

Analysis of charitable expenditure by activity for the year ended 30 November 2014

	Fundraising	Charitable Activities	Advocacy	WholeCare	2014 Total	2013 Total
	£	£		£	£	£
Nature of charitable expenditure						
Activities undertaken directly	-	11,214	1,318	6,659	19,191	8,874
Grant funding of activities	-	1,926	-	-	1,926	765
Support costs of charitable activities	-	83,548	12,487	-	96,035	79,433
Total charitable expenditure analysed by activity	-	96,688	13,805	6,659	117,152	89,072

An explanation of the main features of charitable expenditure is given in note 1 to the accounts and the Trustees Report.

Appendix 4

Analysis of grants made by activity for the year ended 30 November 2014

	Fundraising	Charitable Activities	Advocacy	WholeCare	2014 Total	2013 Total
	£	£		£	£	£
Grants to individuals	-	1,926	-	-	1,926	765
Grants to institutions	-	-	-	-	-	-
Total grants made analysed by activity	-	1,926	-	-	1,926	765

An explanation of the main features of grants paid is given in note 6 to the accounts

