

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2019
FOR
ALLERTON BYWATER COMMUNITY PARTNERSHIP

Thomas Coombs Limited
Chartered Accountants
3365 The Pentagon
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ALLERTON BYWATER COMMUNITY PARTNERSHIP

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FOR THE YEAR ENDED 31ST AUGUST 2019

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ALLERTON BYWATER COMMUNITY PARTNERSHIP

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST AUGUST 2019

TRUSTEES	C Leonard (resigned 1/9/19) G K Mahey E V Walsh (resigned 1/9/19) U Gough J Almond M E Walker M Harland
REGISTERED OFFICE	The Old School Vicar Terrace Allerton Bywater Castleford West Yorkshire WF10 2DJ
REGISTERED COMPANY NUMBER	04664254 (England and Wales)
REGISTERED CHARITY NUMBER	1107132
INDEPENDENT EXAMINER	Thomas Coombs Limited Chartered Accountants 3365 The Pentagon Century Way Thorpe Park Leeds West Yorkshire LS15 8ZB
BANKERS	Unity Trust Bank plc Nine Brindleyplace Birmingham B1 2HB

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The stated function of the Charity is:

"The promotion for the public benefit of urban or rural regeneration and of economic, social, and environmental welfare in areas of economic and social deprivation (in particular in the parish and village of Allerton Bywater)".

Public benefit

In accordance with their duties pursuant to Section 4 Charities Act 2011, the Trustees have considered the Charity's objects and activities in light of the Charity Commission's general guidance on public benefit. 'Charities and Public Benefit'.

In relation to the first limb of the public benefit test set out in the guidance, the objects are defined in the Memorandum of Association and the Trustees are satisfied that each of these is of benefit to the public. The Objects emphasise the promotion of economic, social and environmental welfare, in particular for the village of Allerton Bywater, which is evidenced through the running of the facilities at "The Old School" which clearly provide support to those in need within the local community.

In relation to the second limb of the test, the trustees ensure that the public at large benefit from the activities of the charity and that there is no private benefit, incidental or otherwise. By the nature of the activities performed the trustees do not enjoy any benefit, incidental or otherwise, from their position. As a result of being able to operate the ABC Daycare and O-Zone Out of School Club the public at large benefit from the charitable activities.

The child care facilities are available to all local families, and all reasonable steps are taken to ensure all parents are able to access these facilities. The charity does not discriminate against anyone on the grounds of the ability to pay and guidance is provided on available child care vouchers and tax credits. The trustees regularly keep the activities of the Charity under review, to ensure that they are of sufficient benefit to the public.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Management

Allerton Bywater Community Partnership alongside the nursery management team are responsible for the management, development and improvement of the childcare facility.

The management of the buildings, day to day financial management and future development of the partnership is also the responsibility of Allerton Bywater Community Partnership.

The Board of Trustees play a central role in developing the policies and procedures of the Partnership, with individual board members providing support and advice to the Nursery Management Team.

In January 2018 a new chairperson was elected Gurbaksh Mahey.

The partnership is currently in the application process to become a Charitable incorporated organisation.

Finances

The Partnership relocated its childcare provision to a new purpose-built Nursery Annexe in 2011, thereby releasing the building for community use and hire. It has continued to consolidate its financial position through lower building running costs, keeping under review operating costs including staffing requirements, and benchmarking its childcare fees. Cash flow has seen a dramatic improvement through the appointment of a part-time Administration Assistant to prepare invoices and reduce arrears. We have also thoroughly increased revenue by offering Government funded places and increasing revenue by charging for consumables for these sessions such as meals etc.

Brigshaw Co-operative Trust left the premises at the end of August 2018. ABCP took over the running of the building, ensuring that the main aim is for a community purpose building whilst still gaining the finances needed in order to cover the running costs of the building. This has been done by heavily advertising the building and promoting it to local businesses.

ABC Day Care and O-Zone Out of School Club

ABC Daycare was last inspected by Ofsted in May 2017 where the nursery received a 'Good' rating in all areas. Over the last year the focus for the Partnership has been to ensure that the nursery continues to increase its income and confirm its viability. The Partnership have worked alongside the Nursery Management team, offering support and ensuring that the high standards remain in place and implement new policies as and when required.

The childcare facility continues to prove extremely popular both in terms of the purpose-built environment and the quality and commitment of the staff. Numbers continue to increase, necessitating the introduction of waiting lists for the various rooms.

Parent consultation sessions are held twice a year and opinions and views of parents are gained from annual questionnaires. Their recommendations and suggestions are taken into consideration and put into place if the nursery management team alongside the Partnership board feel as though the suggestions would be beneficial to the nursery.

Staff Training Reviews are ongoing and any necessary training requirements identified are implemented as soon as possible. Staff representatives attend Board meetings as a means of improving communications.

FINANCIAL REVIEW

Financial position

The accounts have been prepared in accordance with Sections 495 & 496 of the Companies Act 2006 relating to small companies and comply with the Statement of Recommended Practice on Accounting by Charities. The movement in funds is shown on the Statement of Financial Activities, see page 8.

The financial results of the charity are shown in the annexed financial statements.

The Trustees consider that, at the date of this report, the financial position of the Charity was acceptable.

A surplus of £20,678 was recorded in the year. This good financial performance has allowed the charity to undertake key maintenance item (circ. £18,000) on the child care unit property during the year.

FINANCIAL REVIEW

Investment policy and objectives

The trustees have considered the most appropriate policy for the investment of funds and have decided that, given the sometimes significant demand on working capital, investment in the form of cash is the most appropriate policy.

Reserves policy

The reserves of the charity are composed of restricted and unrestricted funds. These funds are maintained at a sufficient level in order to allow the smooth operation of the charity's activities.

Unrestricted Reserves

The Trustees have set a target to establish a modest financial reserve of unrestricted funds equivalent to 3 months' total expenditure to cater for possible future contingencies; this would amount to £84,000. At the balance sheet date the level of actual liquid unrestricted funds were £86,714.

Restricted Reserves

The composition and detailed movement of restricted reserves is shown in note 13 to the accounts. At the balance sheet date the majority of restricted fund assets were held in the form of cash in bank accounts or funding due. The current level of restricted funds, and the ongoing funding arrangements relating to those funds, is sufficient to maintain and complete the specific projects.

FUTURE PLANS

The Partnership remains committed to the continued success of the nursery provision in addressing the issues of management support and long term sustainability.

In conjunction with its community partners, the Partnership intend to continue to explore and develop the range of community activities and services delivered from the site, maximize its use and enable it to become a centre for community activity in the area.

There is a rolling programme of improving the external areas including the children's play areas and general landscaping works, subject to available funding. The aim is to make the site more attractive and suitable for a range of outdoor community events and activities.

These developments will enable the Partnership to address its original aims and objectives, previously unachievable due to restrictions on space and finances..

Post Balance Sheet Events

The Trustees are not aware of any events after the balance sheet date which have any material effect of the position presented in these accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The legal status of Allerton Bywater Community Partnership is that of a company limited by guarantee established in 2003 and a registered charity. As such it was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the Company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

The articles of association state that the number of Trustees shall not be less than three but shall not be subject to any maximum. In accordance with the articles of association one third of the trustees will retire, and offer themselves for re-election, at the next annual general meeting.

Induction and training of new trustees

An induction pack is provided for all Trustees which contains comprehensive information on the charity, the rules of conduct and duties of a Trustee, job specifications and other essential information. In addition details of relevant training courses are regularly circulated for Trustees to attend if they wish.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

The key management personnel of the charity was represented by the Board of Trustees. The trustees received no remuneration for their time.

Risk management

The Trustees are in the process of adopting a risk management policy in order that the major strategic, business and operational risks which the charity faces are examined and systems established to enable regular reports to be produced so that the necessary steps can be taken to lessen those risks.

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 15th May 2020 and signed on its behalf by:

Trustee

ALLERTON BYWATER COMMUNITY PARTNERSHIP

FOR THE YEAR ENDED 31ST AUGUST 2019

The trustees (who are also the directors of Allerton Bywater Community Partnership for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ALLERTON BYWATER COMMUNITY PARTNERSHIP

Independent examiner's report to the trustees of Allerton Bywater Community Partnership ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2019.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Mr C. J. Darwin
FCA
Thomas Coombs Limited
Chartered Accountants
3365 The Pentagon
Century Way
Thorpe Park
Leeds
West Yorkshire
LS15 8ZB

15th May 2020

ALLERTON BYWATER COMMUNITY PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2019

	Notes	Unrestricted funds £	Restricted fund £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Childcare		382,065	-	382,065	367,565
Other trading activities	2	8,906	-	8,906	10,633
Investment income	3	302	-	302	62
Total		391,273	-	391,273	378,260
EXPENDITURE ON					
Charitable activities	4				
Childcare		352,025	18,570	370,595	335,713
NET INCOME/(EXPENDITURE)		39,248	(18,570)	20,678	42,547
RECONCILIATION OF FUNDS					
Total funds brought forward		72,466	100,000	172,466	129,919
TOTAL FUNDS CARRIED FORWARD		111,714	81,430	193,144	172,466

The notes form part of these financial statements

ALLERTON BYWATER COMMUNITY PARTNERSHIP

BALANCE SHEET
31ST AUGUST 2019

	Notes	Unrestricted funds £	Restricted fund £	2019 Total funds £	2018 Total funds £
FIXED ASSETS					
Tangible assets	10	1,139	81,430	82,569	92,759
CURRENT ASSETS					
Debtors	11	5,188	-	5,188	17,944
Cash at bank		112,304	-	112,304	84,928
		<u>117,492</u>	<u>-</u>	<u>117,492</u>	<u>102,872</u>
CREDITORS					
Amounts falling due within one year	12	(6,917)	-	(6,917)	(23,165)
		<u>110,575</u>	<u>-</u>	<u>110,575</u>	<u>79,707</u>
NET CURRENT ASSETS					
		<u>111,714</u>	<u>81,430</u>	<u>193,144</u>	<u>172,466</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>111,714</u>	<u>81,430</u>	<u>193,144</u>	<u>172,466</u>
NET ASSETS					
		<u>111,714</u>	<u>81,430</u>	<u>193,144</u>	<u>172,466</u>
FUNDS					
	13				
Unrestricted funds				111,714	72,466
Restricted funds				81,430	100,000
				<u>193,144</u>	<u>172,466</u>
TOTAL FUNDS					
				<u>193,144</u>	<u>172,466</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 15th May 2020 and were signed on its behalf by:

Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Childcare fee income is invoiced monthly in advance based on the number of sessions the child will be attending and payments are due in full by the end of the month in which the service is provided.

Grant income towards childcare costs is received monthly based on the estimate of childcare hours to be claimed per child each term, actual hours are submitted at the end of each term and this is reflected in the final payment received in August.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fixed assets

Fixed assets are stated at cost less depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of the assets over their expected useful lives, as follows:-

Fixtures, fittings & office equipment 20% p.a. (straight line)

Leasehold improvements Over the period of the relevant lease

Fund accounting

Monies earmarked by donors or by the terms of an appeal for particular projects are accounted for separately, in Restricted Funds. The notes to the accounts show the movements and balances on any such restricted funds. Unrestricted funds may be spent on any legitimate charitable aim as laid down in the Charity's memorandum of association.

The Charity's main sources of income are grants that, by their nature, are neither regular nor permanent. The Charity, therefore, aims to maintain sufficient funds in working capital to cover any shortfall caused by a particular grant coming to an end and to enable its operations to continue at normal levels.

2. OTHER TRADING ACTIVITIES

	2019	2018
	£	£
Fundraising events	-	300
Service charges and room hire	8,906	10,333
	<u>8,906</u>	<u>10,633</u>

3.	INVESTMENT INCOME		2019	2018
			£	£
	Deposit account interest		<u>302</u>	<u>62</u>
4.	CHARITABLE ACTIVITIES COSTS			Support costs (see note 5)
	Childcare			£
				<u>370,595</u>
5.	SUPPORT COSTS			
		Operation of child care unit	Governance costs	Totals
		£	£	£
	Childcare	<u>367,443</u>	<u>3,152</u>	<u>370,595</u>
	Support costs, included in the above, are as follows:			
	Operation of child care unit		2019	2018
			Childcare	Total activities
			£	£
	Wages		252,476	234,473
	Social security		11,011	8,534
	Pensions		5,211	2,730
	Rates and water		16,576	14,466
	Insurance		3,999	1,954
	Staff training		898	1,237
	Telephone		2,074	1,893
	Postage and stationery		2,563	2,862
	Travel		635	792
	Cleaning		3,806	2,501
	Operating costs (nursery food and equipment)		37,366	33,201
	Maintenance		18,847	17,426
	Bank charges		296	340
	Subscriptions		1,494	1,642
	Depreciation of tangible and heritage assets		10,191	10,216
			<u>367,443</u>	<u>334,267</u>

5. SUPPORT COSTS - continued
Governance costs

	2019	2018
	Childcare	Total activities
	£	£
Independent examination fees	1,666	1,446
Professional and legal fees	1,486	-
	<u>3,152</u>	<u>1,446</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2019	2018
	£	£
Independent examination fees	1,666	1,446
Depreciation - owned assets	10,190	10,216
	<u>11,856</u>	<u>11,662</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2019 nor for the year ended 31st August 2018.

All Trustees give their time freely and no Trustee remuneration was paid in the year.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2019 nor for the year ended 31st August 2018.

No trustees made any donations to the Charity during the current or prior year.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2019	2018
Administration, management and support	21	21
Directors/Trustees	4	4
	<u>25</u>	<u>25</u>

No employees received emoluments in excess of £60,000.

The Trustees consider its key management personnel of the charity is comprised solely of the Board of Trustees. Accordingly the remuneration of the key management personnel was nil in both 2019 and 2018.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Childcare	357,565	10,000	367,565
Other trading activities	10,633	-	10,633
Investment income	62	-	62
Total	<u>368,260</u>	<u>10,000</u>	<u>378,260</u>
EXPENDITURE ON			
Charitable activities			
Childcare	327,143	8,570	335,713
NET INCOME	<u>41,117</u>	<u>1,430</u>	<u>42,547</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	31,349	98,570	129,919
TOTAL FUNDS CARRIED FORWARD	<u><u>72,466</u></u>	<u><u>100,000</u></u>	<u><u>172,466</u></u>

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1st September 2018 and 31st August 2019	<u>149,990</u>	<u>20,755</u>	<u>170,745</u>
DEPRECIATION			
At 1st September 2018	59,990	17,996	77,986
Charge for year	8,570	1,620	10,190
At 31st August 2019	<u>68,560</u>	<u>19,616</u>	<u>88,176</u>
NET BOOK VALUE			
At 31st August 2019	<u>81,430</u>	<u>1,139</u>	<u>82,569</u>
At 31st August 2018	<u><u>90,000</u></u>	<u><u>2,759</u></u>	<u><u>92,759</u></u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade debtors	4,474	17,339
Prepayments and accrued income	714	605
	<u>5,188</u>	<u>17,944</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Social security and other taxes	757	2,609
Other creditors	2,349	1,765
Accruals and deferred income	3,811	18,791
	<u>6,917</u>	<u>23,165</u>

13. MOVEMENT IN FUNDS

	At 1/9/18	Net movement in funds	Transfers between funds	At 31/8/19
	£	£	£	£
Unrestricted funds				
General fund	72,466	39,248	(25,000)	86,714
Repairs and emergency fund	-	-	25,000	25,000
	<u>72,466</u>	<u>39,248</u>	<u>-</u>	<u>111,714</u>
Restricted funds				
Restricted fund	100,000	(18,570)	-	81,430
	<u>172,466</u>	<u>20,678</u>	<u>-</u>	<u>193,144</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	391,273	(352,025)	39,248
Restricted funds			
Restricted fund	-	(18,570)	(18,570)
	<u>391,273</u>	<u>(370,595)</u>	<u>20,678</u>

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/17 £	Net movement in funds £	At 31/8/18 £
Unrestricted funds			
General fund	31,349	41,117	72,466
Restricted funds			
Restricted fund	98,570	1,430	100,000
TOTAL FUNDS	<u>129,919</u>	<u>42,547</u>	<u>172,466</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	368,260	(327,143)	41,117
Restricted funds			
Restricted fund	10,000	(8,570)	1,430
TOTAL FUNDS	<u>378,260</u>	<u>(335,713)</u>	<u>42,547</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/17 £	Net movement in funds £	Transfers between funds £	At 31/8/19 £
Unrestricted funds				
General fund	31,349	80,365	(25,000)	86,714
Repairs and emergency fund	-	-	25,000	25,000
	<u>31,349</u>	<u>80,365</u>	<u>-</u>	<u>111,714</u>
Restricted funds				
Restricted fund	98,570	(17,140)	-	81,430
TOTAL FUNDS	<u>129,919</u>	<u>63,225</u>	<u>-</u>	<u>193,144</u>

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	759,533	(679,168)	80,365
Restricted funds			
Restricted fund	10,000	(27,140)	(17,140)
TOTAL FUNDS	<u>769,533</u>	<u>(706,308)</u>	<u>63,225</u>

The restricted fund relates the project of the construction of a Childcare Unit building together with a £10,000 specific grant funding award which was received in 2018 for necessary repairs to the Childcare Unit. All grant funding has now been spent and the necessary repairs completed.

14. OTHER FINANCIAL COMMITMENTS

Lease commitments

During the year the charity occupied one property within Allerton Bywater, the former Infant School.

In March 2006 the 25 year leasehold interest in the former Infant School was formally transferred to the charity and is subject to a peppercorn rent payable to the landlord, Leeds City Council. The leasehold interest expires on 4th March 2029.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2019.

16. CAPITAL

Allerton Bywater Community Partnership is a charitable company, limited by guarantee and has no share capital. The members have agreed to contribute £10 each to the Charity's assets in the event of it winding up, if its assets should prove insufficient to cover its liabilities, or within one year after he or she ceases to be a member, for payment of the debts and liabilities of the company contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

ALLERTON BYWATER COMMUNITY PARTNERSHIP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2019

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	-	300
Service charges and room hire	8,906	10,333
	<u>8,906</u>	<u>10,633</u>
Investment income		
Deposit account interest	302	62
Charitable activities		
Childcare fees	222,891	270,787
Government funding	159,174	86,778
Other grants	-	10,000
	<u>382,065</u>	<u>367,565</u>
Total incoming resources	391,273	378,260
EXPENDITURE		
Support costs		
Operation of child care unit		
Wages	252,476	234,473
Social security	11,011	8,534
Pensions	5,211	2,730
Rates and water	16,576	14,466
Insurance	3,999	1,954
Staff training	898	1,237
Telephone	2,074	1,893
Postage and stationery	2,563	2,862
Travel	635	792
Cleaning	3,806	2,501
Operating costs (nursery food and equipment)	37,366	33,201
Maintenance	18,847	17,426
Bank charges	296	340
Subscriptions	1,494	1,642
Depreciation of tangible and heritage assets	10,191	10,216
	<u>367,443</u>	<u>334,267</u>
Governance costs		
Independent examination fees	1,666	1,446
Professional and legal fees	1,486	-
	<u>3,152</u>	<u>1,446</u>
Total resources expended	370,595	335,713
Net income	<u>20,678</u>	<u>42,547</u>

This page does not form part of the statutory financial statements