

REGISTERED COMPANY NUMBER: 04664254 (England and Wales)
REGISTERED CHARITY NUMBER: 1107132

REGISTRAR'S COPY

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST AUGUST 2016
FOR
ALLERTON BYWATER COMMUNITY PARTNERSHIP

CHARITY COMMISSION
FIRST CONTACT

10 APR 2017

ACCOUNTS
RECEIVED

Thomas Coombs
Chartered Accountants
Century House
29 Clarendon Road
Leeds
West Yorkshire
LS2 9PG

ALLERTON BYWATER COMMUNITY PARTNERSHIP

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FOR THE YEAR ENDED 31ST AUGUST 2016**

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ALLERTON BYWATER COMMUNITY PARTNERSHIP

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST AUGUST 2016**

TRUSTEES Mrs T Laverick (resigned 8/9/15)
Mrs C Leonard
Mrs J Maskell (resigned 8/9/15)
Mrs M J G Holley
Ms H M W Dixon
Mrs G K Mahey
Miss E V Walsh

COMPANY SECRETARY Mrs C Leonard

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
Chartered Accountants
Century House
29 Clarendon Road
Leeds
West Yorkshire
LS2 9PG

BANKERS Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

ALLERTON BYWATER COMMUNITY PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2016

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 2016. 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.

ALLERTON BYWATER COMMUNITY PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2016

ACHIEVEMENT AND PERFORMANCE

Management

The Nursery Manager is 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 the responsibility of the part-time Partnership Manager.

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.

Finances

The Partnership relocated its childcare provision to a new purpose-built Nursery Annexe in 2011, thereby releasing itself from the building running costs of the main building. 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 collection has seen a dramatic improvement through the appointment of a part-time Administration Assistant to prepare invoices and reduce arrears.

Partnership Developments

The Partnership has continued to develop the relationship with its principal community partner the Brigshaw Co-operative Trust. The creation of the Nursery Annexe Building released space in the main building with the following benefits:-

- increased occupancy and use of the building by the Trust as the principal tenant, who now contribute the major part of the building running costs
- ability to accommodate a wider range of community groups and activities

The Trust deliver a wide range of children and family services and hold a number of community events, increasing the community role of the building.

The Assembly Hall provides a large community space able to accommodate a wide variety of private and community events. The area of the building formerly occupied by the Public Library now operates as a Training and Conference Centre and provides occasional additional community space.

The building hosts a number of community groups and has the ability to provide a venue for other organisations, public meetings, community events, holiday clubs, parties, etc.

ABC Children's Day Care and O-Zone Out of School Club

The Partnership over the past year has concentrated its efforts on addressing the issues of sustainability and driving forward the standards achieved at the previous 'Ofsted' inspection.

Due to the voluntary and part-time nature of the Board membership, and the increased demands placed upon it as the nursery grows, the Board recognised that it was unable to provide the level of management support required to ensure that these objectives are achieved. A transfer of the provision under a TUPE arrangement was investigated as a potential solution to the problem without success. The Board are currently exploring a number of avenues in seeking to provide additional resources to support the nursery management team and to ensure the long term sustainability of the nursery.

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.

ALLERTON BYWATER COMMUNITY PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2016

ACHIEVEMENT AND PERFORMANCE

Management

Parent consultation sessions are held twice a year and an Annual Parents Questionnaire has delivered exceptionally positive feedback and fresh ideas leading to a number of fundraising events for specific items of equipment.

We must again thank Leeds City Council's Early Years Department for their continued support.

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 deficit of £22,994 was recorded in the year although if exceptional legal costs of £10,136 and restricted costs of £8,570 are excluded the deficit was more modest at £4,288.

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 £69,900. At the balance sheet date the level of actual liquid unrestricted funds were £29,074. The Trustees are working hard to identify sources of funding and reviewing the internal operations of the charity in order to increase reserves.

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.

ALLERTON BYWATER COMMUNITY PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2016

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, maximise 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.

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.

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 the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 2nd ^{March}~~February~~ 2017 and signed on its behalf by:



Mrs C Leonard - Trustee

ALLERTON BYWATER COMMUNITY PARTNERSHIP

STATEMENT OF TRUSTEES RESPONSIBILITIES FOR THE YEAR ENDED 31ST AUGUST 2016

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**

I report on the accounts for the year ended 31st August 2016 set out on pages eight to nineteen.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the 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)

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

C. Darwin

Mr C. J. Darwin FCA
Thomas Coombs
Chartered Accountants
Century House
29 Clarendon Road
Leeds
West Yorkshire
LS2 9PG

2nd ~~February~~ ^{March} 2017

ALLERTON BYWATER COMMUNITY PARTNERSHIP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2016**

	Notes	Unrestricted fund £	Restricted fund £	2016 Total funds £	2015 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Childcare		281,681	-	281,681	280,150
Other trading activities	2	12,810	-	12,810	17,129
Investment income	3	78	-	78	49
Total		294,569	-	294,569	297,328
EXPENDITURE ON					
Raising funds		-	-	-	(40)
Charitable activities					
Childcare	4	298,857	8,570	307,427	287,893
Exceptional costs		10,136	-	10,136	-
Total		308,993	8,570	317,563	287,853
NET INCOME/(EXPENDITURE)		(14,424)	(8,570)	(22,994)	9,475
RECONCILIATION OF FUNDS					
Total funds brought forward		49,678	115,710	165,388	155,913
TOTAL FUNDS CARRIED FORWARD		35,254	107,140	142,394	165,388

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

ALLERTON BYWATER COMMUNITY PARTNERSHIP

**BALANCE SHEET
AT 31ST AUGUST 2016**

	Notes	Unrestricted fund £	Restricted fund £	2016 Total funds £	2015 Total funds £
FIXED ASSETS					
Tangible assets	10	6,180	107,140	113,320	117,973
CURRENT ASSETS					
Debtors	11	13,006	-	13,006	13,990
Cash at bank		29,086	-	29,086	44,396
		<u>42,092</u>	<u>-</u>	<u>42,092</u>	<u>58,386</u>
CREDITORS					
Amounts falling due within one year	12	(13,018)	-	(13,018)	(10,971)
NET CURRENT ASSETS		<u>29,074</u>	<u>-</u>	<u>29,074</u>	<u>47,415</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>35,254</u>	<u>107,140</u>	<u>142,394</u>	<u>165,388</u>
NET ASSETS		<u>35,254</u>	<u>107,140</u>	<u>142,394</u>	<u>165,388</u>
FUNDS					
Unrestricted funds	13			35,254	49,678
Restricted funds				107,140	115,710
TOTAL FUNDS				<u>142,394</u>	<u>165,388</u>

The notes form part of these financial statements

ALLERTON BYWATER COMMUNITY PARTNERSHIP

**BALANCE SHEET - CONTINUED
AT 31ST AUGUST 2016**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st August 2016 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 special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 2nd ~~February~~^{March} 2017 and were signed on its behalf by:



Mrs C Leonard -Trustee

The notes form part of these financial statements

ALLERTON BYWATER COMMUNITY PARTNERSHIP

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST AUGUST 2016**

	Notes	2016 £	2015 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>(9,696)</u>	<u>13,675</u>
Net cash provided by (used in) operating activities		<u>(9,696)</u>	<u>13,675</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		<u>(5,692)</u>	<u>(2,411)</u>
Interest received		<u>78</u>	<u>49</u>
Net cash provided by (used in) investing activities		<u>(5,614)</u>	<u>(2,362)</u>
Change in cash and cash equivalents in the reporting period		<u>(15,310)</u>	<u>11,313</u>
Cash and cash equivalents at the beginning of the reporting period		<u>44,396</u>	<u>33,083</u>
Cash and cash equivalents at the end of the reporting period		<u><u>29,086</u></u>	<u><u>44,396</u></u>

The notes form part of these financial statements

ALLERTON BYWATER COMMUNITY PARTNERSHIP

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST AUGUST 2016**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES	2016	2015
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(22,994)	9,475
Adjustments for:		
Depreciation charges	10,345	9,207
Interest received	(78)	(49)
Decrease/(increase) in debtors	984	(68)
Increase/(decrease) in creditors	2,047	(4,890)
Net cash provided by (used in) operating activities	<u>(9,696)</u>	<u>13,675</u>

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.

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

These are included in the Statement of Financial Activities when:

- the charity is told it is to receive the gift or donation;
- the trustees are reasonably certain of the amount to be received;
- the trustees are reasonably certain they will receive the money and
- any conditions for receipt are met.

ALLERTON BYWATER COMMUNITY PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST AUGUST 2016**

2. OTHER TRADING ACTIVITIES

	2016 £	2015 £
Fundraising events	-	1,224
Service charges, room hire and fees	12,810	15,905
	<u>12,810</u>	<u>17,129</u>

3. INVESTMENT INCOME

	2016 £	2015 £
Deposit account interest	78	49
	<u>78</u>	<u>49</u>

4. CHARITABLE ACTIVITIES COSTS

	Support costs (See note 5) £	Totals £
Childcare	307,427	307,427
Exceptional costs	10,136	10,136
	<u>317,563</u>	<u>317,563</u>

5. SUPPORT COSTS

	Operation of child care unit £	Governance costs £	Totals £
Childcare	305,879	1,548	307,427
Exceptional costs	-	10,136	10,136
	<u>305,879</u>	<u>11,684</u>	<u>317,563</u>

Support costs, included in the above, are as follows:

ALLERTON BYWATER COMMUNITY PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST AUGUST 2016**

5. SUPPORT COSTS - continued

Operation of child care unit

	2016 Childcare	2015
	£	£
Wages	214,124	193,354
Social security	8,191	7,056
Pensions	788	-
Rates and water	16,177	16,796
Insurance	1,792	1,829
Staff training	4,302	1,619
Telephone	1,566	1,345
Postage and stationery	2,449	6,100
Travel	1,047	928
Cleaning	885	693
Operating costs (nursery food and equipment)	38,393	34,098
Bad debt	-	8,249
Maintenance	4,795	3,729
Bank charges	40	324
Subscriptions	985	900
Depreciation of tangible and heritage assets	10,345	9,207
	<u>305,879</u>	<u>286,227</u>

Governance costs

	Childcare	Exceptional costs	Total activities	Total activities
	£	£	£	£
Independent examination fees	1,548	-	1,548	1,666
Professional and legal fees	-	10,136	10,136	-
	<u>1,548</u>	<u>10,136</u>	<u>11,684</u>	<u>1,666</u>

6. NET INCOME/(EXPENDITURE)

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

	2016	2015
	£	£
Depreciation - owned assets	<u>10,345</u>	<u>9,207</u>

ALLERTON BYWATER COMMUNITY PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST AUGUST 2016**

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2016 nor for the year ended 31st August 2015.

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 2016 nor for the year ended 31st August 2015.

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:

	2016	2015
Administration, management and support	30	23
Directors/Trustees	5	5
	<u>35</u>	<u>28</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 2016 and 2015.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Childcare	280,150	-	280,150
Other trading activities	17,129	-	17,129
Investment income	49	-	49
Total	<u>297,328</u>	<u>-</u>	<u>297,328</u>
EXPENDITURE ON			
Raising funds	(40)	-	(40)
Charitable activities			
Childcare	279,323	8,570	287,893
Total	<u>279,283</u>	<u>8,570</u>	<u>287,853</u>
NET INCOME/(EXPENDITURE)	<u>18,045</u>	<u>(8,570)</u>	<u>9,475</u>

ALLERTON BYWATER COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST AUGUST 2016

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	31,633	124,280	155,913
TOTAL FUNDS CARRIED FORWARD	<u>49,678</u>	<u>115,710</u>	<u>165,388</u>

10. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1st September 2015	149,990	15,063	165,053
Additions	-	5,692	5,692
At 31st August 2016	<u>149,990</u>	<u>20,755</u>	<u>170,745</u>
DEPRECIATION			
At 1st September 2015	34,280	12,800	47,080
Charge for year	8,570	1,775	10,345
At 31st August 2016	<u>42,850</u>	<u>14,575</u>	<u>57,425</u>
NET BOOK VALUE			
At 31st August 2016	<u>107,140</u>	<u>6,180</u>	<u>113,320</u>
At 31st August 2015	<u>115,710</u>	<u>2,263</u>	<u>117,973</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade debtors	12,464	13,436
Other debtors	542	554
	<u>13,006</u>	<u>13,990</u>

ALLERTON BYWATER COMMUNITY PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST AUGUST 2016**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Taxation and social security	2,404	416
Other creditors	10,614	10,555
	<u>13,018</u>	<u>10,971</u>

The working capital of the charity is provided by the funds available in the charity's bank account. As with many voluntary organisations the charity is dependent upon renewing and securing new funding sources to replace current short term grants. The trustees consider that, based on available information for future funding and projected capacity of Daycare and Childcare Unit, the charity will continue to be able to operate within available facilities. Accordingly the financial statements are prepared on a going concern basis.

13. MOVEMENT IN FUNDS

	At 1/9/15 £	Net movement in funds £	At 31/8/16 £
Unrestricted funds			
General fund	49,678	(14,424)	35,254
Restricted funds			
Restricted fund	115,710	(8,570)	107,140
	<u>165,388</u>	<u>(22,994)</u>	<u>142,394</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	294,569	(308,993)	(14,424)
Restricted funds			
Restricted fund	-	(8,570)	(8,570)
	<u>294,569</u>	<u>(317,563)</u>	<u>(22,994)</u>

The restricted fund relates entirely to one project of the construction of a Childcare Unit building.

ALLERTON BYWATER COMMUNITY PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST AUGUST 2016**

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 2016.

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.

17. FIRST YEAR ADOPTION

Transitional relief

On transition to FRS 102, the charity has taken advantage of the following transitional relief:

ALLERTON BYWATER COMMUNITY PARTNERSHIP

**RECONCILIATION OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST AUGUST 2015**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
INCOME AND ENDOWMENTS FROM				
Charitable activities		280,150	-	280,150
Other trading activities		17,129	-	17,129
Investment income		49	-	49
Total		<u>297,328</u>	-	<u>297,328</u>
EXPENDITURE ON				
Raising funds		(40)	-	(40)
Charitable activities		287,893	-	287,893
Total		<u>287,853</u>	-	<u>287,853</u>
NET INCOME/(EXPENDITURE)		<u>9,475</u>	-	<u>9,475</u>

ALLERTON BYWATER COMMUNITY PARTNERSHIP

**RECONCILIATION OF FUNDS
AT 1ST SEPTEMBER 2014
(DATE OF TRANSITION TO FRS 102)**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		124,769	-	124,769
		<u>124,769</u>	-	<u>124,769</u>
CURRENT ASSETS				
Debtors		13,922	-	13,922
Cash at bank		33,083	-	33,083
		<u>47,005</u>	-	<u>47,005</u>
CREDITORS				
Amounts falling due within one year		(15,861)	-	(15,861)
		<u>31,144</u>	-	<u>31,144</u>
NET CURRENT ASSETS				
		155,913	-	155,913
		<u>155,913</u>	-	<u>155,913</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				
FUNDS				
Unrestricted funds		31,633	-	31,633
Restricted funds		124,280	-	124,280
		<u>155,913</u>	-	<u>155,913</u>
TOTAL FUNDS				
		<u>155,913</u>	-	<u>155,913</u>

ALLERTON BYWATER COMMUNITY PARTNERSHIP

**RECONCILIATION OF FUNDS
AT 31ST AUGUST 2015**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		117,973	-	117,973
CURRENT ASSETS				
Debtors		13,990	-	13,990
Cash at bank		44,396	-	44,396
		<u>58,386</u>	-	<u>58,386</u>
CREDITORS				
Amounts falling due within one year		(10,971)	-	(10,971)
NET CURRENT ASSETS		<u>47,415</u>	-	<u>47,415</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>165,388</u>	-	<u>165,388</u>
NET ASSETS		<u>165,388</u>	-	<u>165,388</u>
FUNDS				
Unrestricted funds		49,678	-	49,678
Restricted funds		115,710	-	115,710
TOTAL FUNDS		<u>165,388</u>	-	<u>165,388</u>