

COMPANY REGISTRATION NUMBER: 06276431

CHARITY REGISTRATION NUMBER: 1123267

Community Action Wirral Limited
Company Limited by Guarantee
Unaudited Financial Statements
30 March 2017

HORNER, DOWNEY & COMPANY LIMITED

Chartered accountant

10 Stadium Court

Stadium Road

Bromborough

Wirral

United Kingdom

CH62 3RP

Community Action Wirral Limited

Company Limited by Guarantee

Financial Statements

Year ended 30 March 2017

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Community Action Wirral Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 March 2017

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 March 2017.

Chair's report

Reference and administrative details

Registered charity name	Community Action Wirral Limited
Charity registration number	1123267
Company registration number	06276431
Principal office and registered office	The Lauries 142 Claughton Road Birkenhead Wirral Merseyside CH41 6EY England

The trustees

C. Miles	
M. Dibbert-White	
M. Dickson	
M. W. Hornby	
I. Maxwell	
R. Perry	
I. Lowrie	(Appointed 10 October 2016, Resigned 12 June 2017)
S. Dainty	(Resigned 1 February 2017)

Accountants	Horner, Downey & Company Limited Chartered accountant 10 Stadium Court Stadium Road Bromborough Wirral United Kingdom CH62 3RP
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Community Action Wirral Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 March 2017

Structure, governance and management

Governing document

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

Organisational Structure

Community Action Wirral is a charitable company limited by guarantee, incorporated on 12th June, 2007 and is established under a Memorandum of Association which sets out its objectives and powers and is governed by its Articles of Association. It is managed by a Board of Directors whose members are the Directors for the purposes of Company Law and charity Trustees for the purpose of Charity Law. The trustees of the charity meet six times each year. The board are responsible for setting the strategic direction of the organisation and monitoring the finances. The Trustees employ a CEO to drive the strategy and oversee the operational activities.

Risk identification and management

In the early part of the year the Finance and Risk Group reviewed the major risks to which the charity is exposed. During 2016/17 the Trustees took the decision to separte the risk element from the finance meeting. It was felt that risk needs to be part of the bi-monthly full Trustees meetings. It also confirms that there are established systems in place to mitigate significant risks and where necessary, insurance has been taken out to cover these risks.

Public Benefit

When planning and programming activities for the local groups and organisations of Wirral, the Trustees of Community Action Wirral are mindful of the Charity Commissions guidelines on Public Benefit.

Community Action Wirral Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 March 2017

Objectives and activities

The charity's objectives and principal activities are the promotion of voluntary action and responding to the needs of the community. As a local infrastructure organisation we fulfil our role through four performance standards:

Development

Community Action Wirral supports the identification of assets and needs in the local community and facilitates innovation and improvements in service provision to address those needs.

Support

Community Action Wirral supports local groups and organisations to fulfil their aspirations.

Collaboration

Community Action Wirral facilitates effective communication and collaboration among groups and organisations and between different sectors.

Influence

Community Action Wirral supports local groups and organisations to influence policies, plans and practices that have an impact on their organisation and beneficiaries.

Vision

To work with and for our local communities, connecting people to create opportunities for lasting change, making Wirral a better place to live, work and volunteer.

Mission

To provide high quality information, advice and guidance so that groups and organisations can develop solutions in collaboration with the private and public sectors, making a positive difference to local people.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Review of Activities and Income Generation

Fundraising

Notwithstanding the decline of funding opportunities the charity has continued to be successful in obtaining grants for the continuation of some projects and for future projects. The organisation is seeking grant aid for specific projects and/or core running costs and does not seek to fundraise through donations at present.

Community Action Wirral Limited**Company Limited by Guarantee****Trustees' Annual Report (Incorporating the Director's Report) *(continued)*****Year ended 30 March 2017**

Financial review**Reserves policy**

The Trustees regularly review the organisation's reserves and have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("free reserves") held by the charity should be between 3 and 6 months of the resources expended. At this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

Plans for Future Periods

The results of the recent General Election indicate that the scale and pace of cuts will continue, meaning further possible impact for the sector locally and nationally. The charity will continue to expand and develop in line with the four strategic aims which are in line with NAVCA's performance standards. Community Action Wirral will actively pursue the development of other services in response to the needs of the community and voluntary sectors. Future plans include working more closely with Wirral Chamber of Commerce and engaging with the business sector for the benefit of both business and third sector. Community Action Wirral has successfully bid for the Council's 'Third Sector Infrastructure Support' contract. This is due to commence on the 1st October, 2017. Community Action Wirral is also due to submit a Reaching Communities Lottery bid which will fund a substantial three year project around volunteering.

The trustees' annual report and the strategic report were approved on16/10/17..... and signed on behalf of the board of trustees by:



C. Miles

Community Action Wirral Limited**Company Limited by Guarantee****Independent Examiner's Report to the Trustees of Community Action Wirral Limited****Year ended 30 March 2017**

I report on the financial statements for the year ended 30 March 2017, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The 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 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 needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

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 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 next statement.

Community Action Wirral Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Community Action Wirral Limited
(continued)

Year ended 30 March 2017

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 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- 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.



HORNER, DOWNEY & COMPANY LIMITED
Chartered accountant

10 Stadium Court
Stadium Road
Bromborough
Wirral
United Kingdom
CH62 3RP

Community Action Wirral Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

30 March 2017

		Unrestricted funds	2017 Restricted funds	Total funds	2016 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	202,554	53,054	255,608	341,243
Charitable activities	6	22,093	5,444	27,537	237,590
Other trading activities	7	13,334	—	13,334	84,508
Investment income	8	58	—	58	120
Total income		<u>238,039</u>	<u>58,498</u>	<u>296,537</u>	<u>663,461</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	231,730	124,753	356,484	653,240
Expenditure on charitable activities	10,11	1,801	—	1,800	4,856
Other expenditure	12	(569)	—	(569)	—
Total expenditure		<u>232,962</u>	<u>124,753</u>	<u>357,715</u>	<u>658,096</u>
Net (expenditure)/income and net movement in funds					
		<u>5,077</u>	<u>(66,255)</u>	<u>(61,178)</u>	<u>5,365</u>
Reconciliation of funds					
Total funds brought forward		61,827	128,275	190,102	184,737
Total funds carried forward		<u>66,904</u>	<u>62,020</u>	<u>128,924</u>	<u>190,102</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Community Action Wirral Limited

Company Limited by Guarantee

Statement of Financial Position

30 March 2017

		2017 £	2016 £
Fixed assets			
Tangible fixed assets	17	120,411	127,647
Current assets			
Debtors	18	2,507	75,031
Cash at bank and in hand		88,546	115,718
		91,053	190,749
Creditors: amounts falling due within one year	19	24,929	128,294
Net current assets		66,124	62,455
Total assets less current liabilities		186,535	190,102
Creditors: amounts falling due after more than one year	20	57,611	—
Net assets		128,924	190,102
Funds of the charity			
Restricted funds		62,020	128,275
Unrestricted funds		66,904	61,827
Total charity funds	22	128,924	190,102

For the year ending 30 March 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The statement of financial position
continues on the following page.

The notes on pages 10 to 20 form part of these financial statements.

Community Action Wirral Limited

Company Limited by Guarantee

Statement of Financial Position *(continued)*

30 March 2017

These financial statements were approved by the board of trustees and authorised for issue on 16/10/17, and are signed on behalf of the board by:



C. Miles
Trustee



M. Dibbert-White
Trustee

Community Action Wirral Limited**Company Limited by Guarantee****Notes to the Financial Statements****Year ended 30 March 2017**

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Lauries, 142 Cloughton Road, Birkenhead, Wirral Merseyside, CH41 6EY, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Community Action Wirral Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 March 2017

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Community Action Wirral Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 March 2017

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold land and buildings	-	2% straight line
Fixtures and fittings	-	20% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Community Action Wirral Limited**Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 30 March 2017**

3. Accounting policies *(continued)***Financial instruments** *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The charity is a company limited by guarantee.

Community Action Wirral Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 March 2017

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Donations			
Donations	743	—	743
Support services	—	—	—
Community shops	—	—	—
Wirral borough council	85,661	—	85,661
Local offer	16,315	—	16,315
Big Local	—	53,054	53,054
Link forum	16,531	—	16,531
General	17,132	—	17,132
Wirral well	20,833	—	20,833
Community listening	6,659	—	6,659
Big potential	38,680	—	38,680
	<u>202,554</u>	<u>53,054</u>	<u>255,608</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Donations			
Donations	4,877	—	4,877
Support services	2,714	—	2,714
Community shops	3,330	—	3,330
Wirral borough council	—	102,793	102,793
Local offer	—	35,492	35,492
Big Local	—	173,356	173,356
Link forum	—	18,681	18,681
General	—	—	—
Wirral well	—	—	—
Community listening	—	—	—
Big potential	—	—	—
	<u>10,921</u>	<u>330,322</u>	<u>341,243</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Other income	<u>22,093</u>	<u>5,444</u>	<u>27,537</u>

Community Action Wirral Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 March 2017

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Other income	26,426	211,164	237,590

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Infrastructure	1,764	—	1,764
Charity shop	8,428	—	8,428
Office rental and admin charges	—	—	—
Other	461	—	461
Room hire	—	—	—
Training income	2,681	—	2,681
	13,334	—	13,334

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Infrastructure	4,690	20,834	25,524
Charity shop	9,220	—	9,220
Office rental and admin charges	8,229	31,557	39,786
Other	501	—	501
Room hire	7,914	—	7,914
Training income	1,563	—	1,563
	32,117	52,391	84,508

8. Investment income

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Deposit account interest	58	58	120	120

Community Action Wirral Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 March 2017

9. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Staff costs	122,294	30,183	152,477
Depreciation	7,236	—	7,236
Bank charges	173	—	173
Other costs	86,812	94,570	181,383
Management charges	15,215	—	15,215
	<u>231,730</u>	<u>124,753</u>	<u>356,484</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Staff costs	102,665	150,473	253,138
Depreciation	7,364	—	7,364
Bank charges	507	—	507
Other costs	47,702	344,529	392,231
Management charges	—	—	—
	<u>158,238</u>	<u>495,002</u>	<u>653,240</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Auditors' remuneration	<u>1,801</u>	<u>1,800</u>	<u>4,856</u>	<u>4,856</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2017 £	Total fund 2016 £
Auditors' remuneration	<u>1,800</u>	<u>1,800</u>	<u>4,856</u>

Community Action Wirral Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 March 2017

12. Other expenditure

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Loss on disposal of tangible fixed assets held for charity's own use	(569)	(569)	—	—

13. Net (expenditure)/income

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

	2017 £	2016 £
Depreciation of tangible fixed assets	7,236	7,364
Gains on disposal of tangible fixed assets	(569)	—

14. Independent examination fees

	2017 £	2016 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,800	4,856

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2017 £	2016 £
Wages and salaries	152,477	253,138

The average head count of employees during the year was 6 (2016: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2017 No.	2016 No.
Number of staff - admin	1	1
Number of staff - providing the charity's services	5	5
	6	6

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

Community Action Wirral Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 March 2017

16. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 30th March, 2017 nor for the year ended 30th March, 2016.

There were no trustees' expenses paid for the year ended 30th March, 2017 nor for the year ended 30th March, 2016.

17. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 31 March 2016	144,566	8,127	21,307	174,000
Disposals	—	(848)	—	(848)
At 30 March 2017	<u>144,566</u>	<u>7,279</u>	<u>21,307</u>	<u>173,152</u>
Depreciation				
At 31 March 2016	24,937	7,019	14,397	46,353
Charge for the year	2,891	1,108	3,237	7,236
Disposals	—	(848)	—	(848)
At 30 March 2017	<u>27,828</u>	<u>7,279</u>	<u>17,634</u>	<u>52,741</u>
Carrying amount				
At 30 March 2017	<u>116,738</u>	<u>—</u>	<u>3,673</u>	<u>120,411</u>
At 30 March 2016	<u>119,629</u>	<u>1,108</u>	<u>6,910</u>	<u>127,647</u>

18. Debtors

	2017 £	2016 £
Trade debtors	<u>2,507</u>	<u>75,031</u>

19. Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	23,004	124,194
Accruals and deferred income	1,800	4,100
Deposits held	125	—
	<u>24,929</u>	<u>128,294</u>

Community Action Wirral Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 March 2017

20. Creditors: amounts falling due after more than one year

	2017	2016
	£	£
Accruals and deferred income	<u>57,611</u>	<u>—</u>

21. Deferred income

	2017	2016
	£	£
Amount deferred in year	<u>57,611</u>	<u>—</u>

22. Analysis of charitable funds

Unrestricted funds

	At 30 March 2016	Income	Expenditure	At 30 March 2017
	£	£	£	£
General fund	57,131	47,742	(71,257)	33,616
Community shops	4,696	3,853	(2,590)	5,959
Support services	—	1,764	(1,126)	638
Wirral Borough council	—	85,661	(62,470)	23,191
Local offer	—	16,316	(17,487)	(1,171)
Link forum	—	16,531	(12,034)	4,497
Wirral well	—	20,833	(20,847)	(14)
Community listening	—	6,659	(10,155)	(3,496)
Big potential	—	38,680	(34,994)	3,686
Smoking cessation	—	—	(2)	(2)
	<u>61,827</u>	<u>238,039</u>	<u>(232,962)</u>	<u>66,904</u>

Restricted funds

	At 30 March 2016	Income	Expenditure	At 30 March 2017
	£	£	£	£
Big local	95,530	58,498	(124,753)	29,275
Local offer	3,182	—	—	3,182
Link forum	6,318	—	—	6,318
Wirral borough council	31,830	—	—	31,830
Wirral well	(8,585)	—	—	(8,585)
	<u>128,275</u>	<u>58,498</u>	<u>(124,753)</u>	<u>62,020</u>

Community Action Wirral Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 March 2017

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Tangible fixed assets	120,411	—	120,411
Current assets	(53,507)	62,020	8,513
Net assets	<u>66,904</u>	<u>62,020</u>	<u>128,924</u>

Included in unrestricted fixed assets is a property whose carrying value is £116,738. This property was sold after the year end with the subsequent funds transferred to unrestricted net current assets.

24. Capital commitments

The company had no capital commitments at 30th March, 2017 (2016: None) either contracted for or authorised by the directors but not contracted for.

25. Related parties

During the year, there were no related party transactions.