

Charity Registration No. 1140209

Company Registration No. 05702090 (England and Wales)

Community Resources For Change
Annual report and unaudited financial statements
for the year ended 31 March 2017

Community Resources For Change

Legal and administrative information

Trustees	A McIntyre S Dixon E Paisley J Singleton R Wright
Charity number	1140209
Company number	05702090
Registered office	Lifeline House 25 Neville Road Dagenham Essex RM8 3QS
Independent examiner	Timothy M Moriarty FCA Whittle & Partners LLP The Old Exchange 64 West Stockwell Street Colchester Essex CO1 1HE

Community Resources For Change

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Community Resources For Change

Trustees' report (including directors' report)

For the year ended 31 March 2017

The trustees present their report and accounts for the year ended 31 March 2017.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objectives and activities are:

- the advancement of education and training and the relief of unemployment including (but not so as to limit the generality of the foregoing) assistance to find employment particularly but not exclusively amongst asylum seekers and refugees in Dagenham and in such other parts of the United Kingdom or the world as the Trustees from time to time may think fit
- the relief of financial hardship and of sickness and the promotion and preservation of good health by the provision of funds, goods or services of any kind in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.
- the provision of community facilities for recreational and other leisure-time occupation in the interests of social welfare for persons who have need by reason of their youth poverty or social and economic circumstances with the object of improving their conditions of life in Dagenham and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Overview of activities

Over the last year, Community Resources has continued to pursue its primary aim of training and equipping local people to develop a range of 'connecting places' where people can come together for activity, support and friendship.

The large volunteer force that undergirds all activities is supported by a small and skilled team of paid staff. Community Resources works alongside professionals from statutory and mainstream services, adding value to their work by offering a pathway out of crisis through genuine and supportive networks in the community, often averting an escalation of problems.

Volunteers include people who themselves have experienced the debilitating effects of isolation, known the significance of 'having a friend to phone' and have decided they want to be a support for others in similar situations. Part of this work is to find innovative ways to include those who have struggled to find their place in the community due to mental health issues, language, confidence or other barriers.

Community Resources For Change

Trustees' report (continued)(including directors' report)

For the year ended 31 March 2017

Open Doors

This project has been in existence since 2006 and has supported over 200 families in that time. Offering 1-2-1 support for vulnerable families, Open Doors receives referrals from professionals in social care, mental health, health, housing and community work.

Open Doors now operates out of the Hub, which ensures that families not only receive 1-2-1 support, but also gain the benefit of regular activity and connection with others in an easy, accessible way. We continue to receive referrals from professionals and it works well within this new framework at the Hub. During the year we also received grants from Mercers Trust, Garfield Weston to support our work with vulnerable parents.

Community Hub

The Community Hub provides services for over 300 adults and children each week. New activities have developed this year as community 'champions' have emerged. This includes; health & well-being classes, fitness, lunch club and Family Learning as well as the thriving Creative English classes, Community Café, Play Together, Peaced Together and crèche.

The team have been developing an income stream since last year and where possible put a small charge on activities, usually £1.50. However, if people cannot afford this, then we encourage them to support in some way, e.g. making refreshments, welcoming people. We are keen that people understand that they are 'participants' in activities rather than just recipients. We have secured £9,000 this year, an increase of £6,000 since last year.

The Reaching Communities grant has one more year (ends March 2018). The Children in Need grant has 2 additional years and provides activities at the Hub and other community venues. This has also enabled us to have specific holiday activities for families which have been very popular.

Peaced Together

Peaced Together, as well as being delivered at the Hub, has now developed a franchise model. We have now trained up 15 new bases across the country, as well as 5 international bases. Over 500 women have now completed the Peaced Together course either through Community Resources directly or through the franchisees. The training also provides an income which builds a more sustainable future into this project. Peaced Together also won an award for Best Project through the Christian Funders Network.

In addition to the income from the training, Peaced Together received a £5,000 grant from the Lancaster Foundation and earned income from providing the programme in a local school.

The Corner Coffee House

The Corner continues to be a strong connecting point for local people. It continues to be a place where people struggling with mental health, isolation and other issues, know that there will be someone to talk to when they arrive.

We have not secured additional grants this year and so we have had no paid manager since Christmas. The volunteer team are highly committed and have continued to provide a high quality service to our customers. The income from The Corner has remained steady and we are looking at how we can develop that this year. This remains a popular place for people in the area to meet friends, find support and enjoy very good coffee.

In the first 8 months of the financial year, we secured grants from Segro, Santander, Comic Relief, and Awards for All which primarily covered staffing costs.

Community Resources For Change

Trustees' report (continued)(including directors' report)

For the year ended 31 March 2017

Community Connect

CommunityConnect is a unique online diagnostic tool which provides information about local services available for people tackling issues of poverty and/ or isolation. In the last year it has become a London Ventures initiative, which will support sales to London Councils. We continue to explore options with local authorities and were commissioned to adapt the system for Barking, Havering & Redbridge Trust. CommunityConnect will not continue to sit within Community Resources as Trustees feel it no longer fits our primary aims.

We received a grant from Big Potential to enable us to develop new markets.

Volunteers and Training

Community Resources has 82 volunteers who provide a variety of roles. This experience is useful in terms of developing confidence, but we have become increasingly aware of the sense of value it gives to those volunteering.

We continue to see volunteers moving on to employment and all report an increase in confidence and skills. Our volunteer team remain essential to the work of Community Resources. We hosted a thank you meal for them just before Christmas which was well received.

Partnership working

The Community Resources team continues to invest heavily in local partnerships and this is beneficial for us as well as the other organisations. This includes regular attendance at Barking & Dagenham Council of Voluntary Services, Domestic Abuse forum and IAG Network.

Achievements and performance

During the year Community Resources has received income from grants and earned income from the Corner House Coffee Shop and donations for Hub activities.

Grants come from Reaching Communities, Children in Need, Garfield Weston Foundation, Mercers, Awards for All, Santander, Segro, Comic Relief, Big Potential and the Lancaster Foundation.

At the year end, the charity's reserves include a balance of £6,025 of restricted funds which comprise unexpended balances of grants and donations held for specific purposes. This primarily relates to salaries for Hub and Family Learning staff as well as equipment costs that the funder agreed we could carry forward to the new financial year.

The funding that the charity receives from Reaching communities is due to end in March 2018. The trustees are in discussion as to how the charity will continue to fund the Hub and are actively seeking new funding. However in the event that no additional funding is secured the Trustees are planning to reduce the activities accordingly.

The charity has unrestricted reserves of £6,620 and the Trustees are monitoring closely the implications of this for the future of the Charity.

Financial review

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Community Resources For Change

Trustees' report (continued)(including directors' report)

For the year ended 31 March 2017

The Trustees have agreed with the project team leaders that we will move forward with the funding we have available and find all possible ways to increase both grant funding and earned income. We can only pay staff at the Hub, Peaced Together and within Family Learning moving forward and other project leaders understand that they will be volunteers. This ensures we do not overstretch Community Resources finances and manage the expectations of project leaders.

There are a number of new project ideas that local people are coming forward with, primarily based within the Hub including a health project and Mens' Shed. Set up costs for these can be covered from existing funds and this is being carefully monitored by the Project Lead for the Hub.

Community Resources continues to identify local people with an idea that will impact their community and want to grow and develop this further.

Structure, governance and management

The charity is a company limited by guarantee, as well as a registered charity and as such is a non-profit making organisation. It was incorporated on 8 February 2006 and its governing document is the Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

A McIntyre
S Dixon
E Paisley
J Singleton
R Wright

We have a board of 5 Trustees who provide strong local knowledge and between them offer expertise around financial management, marketing & communications, community development, project management & safeguarding.

Trustees serve for an initial 3 year period and have the opportunity to continue or stand down after this time. This is the 3rd year for the current Board and so membership will be reviewed this year.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the charity.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board of trustees

E Paisley

Trustee

Dated: 29 November 2017

Community Resources For Change

Independent examiner's report

to the trustees of Community Resources For Change

I report on the accounts of the charity for the year ended 31 March 2017, which are set out on pages 6 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees, who are also the directors of Community Resources for Change for the purposes of company law, are responsible for the preparation of the accounts. 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 being a qualified member of 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:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) 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
- (iii) 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.

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) 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
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Timothy M Moriarty FCA

ICAEW
Whittle & Partners LLP
The Old Exchange
64 West Stockwell Street
Colchester
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CO1 1HE

Dated: 29 November 2017

Community Resources For Change

Statement of financial activities including income and expenditure account

For the year ended 31 March 2017

	Notes	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
<u>Income from:</u>					
Donations and legacies	3	38,673	148,409	187,082	233,094
Charitable activities	4	88,315	-	88,315	35,398
Investments	5	14	-	14	32
Total income		127,002	148,409	275,411	268,524
<u>Expenditure on:</u>					
Charitable activities	6	121,194	144,791	265,985	303,108
Net income/(expenditure) for the year/ Net movement in funds		5,808	3,618	9,426	(34,584)
Fund balances at 1 April 2016		812	2,407	3,219	37,803
Fund balances at 31 March 2017		6,620	6,025	12,645	3,219

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Community Resources For Change

Balance sheet

As at 31 March 2017

Company registration no. 05702090

	Notes	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	10		443		843
Current assets					
Debtors	12	10,913		2,036	
Cash at bank and in hand		97,298		36,756	
		108,211		38,792	
Creditors: amounts falling due within one year	13	(96,009)		(36,416)	
Net current assets			12,202		2,376
Total assets less current liabilities			12,645		3,219
Income funds					
Restricted funds	16		6,025		2,407
Unrestricted funds			6,620		812
			12,645		3,219

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2017. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 accounts, so far as applicable to the company.

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

The accounts were approved by the Trustees on 29 November 2017

E Paisley
Trustee

Community Resources For Change

Notes to the financial statements

For the year ended 31 March 2017

1 Accounting policies

Charity information

Community Resources for Change is a private company limited by guarantee incorporated in England and Wales. The registered office is Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These accounts for the year ended 31 March 2017 are the first accounts of Community Resources for Change prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Community Resources For Change

Notes to the financial statements (continued)

For the year ended 31 March 2017

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Deferred income represents amounts received for future periods where; the donor specifies that the grant or donations must only be used in future accounting periods; or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% straight line
--------------------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

Community Resources For Change

Notes to the financial statements (continued)

For the year ended 31 March 2017

1 Accounting policies

(Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets comprise cash at bank and in hand, together with trade and other debtors. A specific provision is made for debts for which recoverability is in doubt. Cash at bank and in hand is defined as all cash held in instant access bank accounts and used as working capital. Investments, including those in subsidiary undertakings are held at fair value at the balance sheet date, with gains and losses being recognised within income and expenditure. Financial liabilities held at amortised cost comprise all creditors except social security and other taxes, deferred income and provisions. Assets and liabilities held in foreign currencies are translated to GBP at the balance sheet date at an appropriate year end exchange rate.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Community Resources For Change

Notes to the financial statements (continued)

For the year ended 31 March 2017

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2017	Total 2016
	£	£	£	£
Donations and gifts	13,673	-	13,673	7,365
Grants	25,000	148,409	173,409	225,729
	<u>38,673</u>	<u>148,409</u>	<u>187,082</u>	<u>233,094</u>
For the year ended 31 March 2016	<u>7,365</u>	<u>225,729</u>		<u>233,094</u>

4 Charitable activities

	2017 £	2016 £
Sales within charitable activities	88,315	35,398
Analysis by fund		
Unrestricted funds	88,315	
For the year ended 31 March 2016		
Unrestricted funds		31,217
Restricted funds		4,181
		<u>35,398</u>

5 Investments

	2017 £	2016 £
Interest receivable	14	32

Community Resources For Change

Notes to the financial statements (continued)

For the year ended 31 March 2017

6 Charitable activities

	2017 £	2016 £
Staff costs	106,939	141,066
Depreciation and impairment	401	438
Project delivery costs	10,177	32,620
Communication, marketing and administration	14,113	4,856
Travel and subsistence	2,073	2,248
Partnership costs	62,892	83,060
Cost of sales	9,652	-
Business development	16,261	20,918
Property costs	19,744	11,534
	<u>242,252</u>	<u>296,740</u>
Share of support costs (see note 7)	21,804	5,338
Share of governance costs (see note 7)	1,929	1,030
	<u>265,985</u>	<u>303,108</u>
Analysis by fund		
Unrestricted funds	121,194	
Restricted funds	144,791	
	<u>265,985</u>	
For the year ended 31 March 2016		
Unrestricted funds		29,556
Restricted funds		<u>273,552</u>
		<u>303,108</u>

Community Resources For Change

Notes to the financial statements (continued)

For the year ended 31 March 2017

7 Support costs

	Support costs	Governance costs	2017	2016	Basis of allocation
	£	£	£	£	
Staff costs	1,000	-	1,000	-	
Premises related costs	16,993	-	16,993	5,338	
Office, computer and administration costs	3,667	-	3,667	-	
Other costs	144	-	144	-	
Independent examiner's fees	-	1,329	1,329	1,030	Governance
Legal and professional	-	600	600	-	Governance
	<u>21,804</u>	<u>1,929</u>	<u>23,733</u>	<u>6,368</u>	
Analysed between					
Charitable activities	<u>21,804</u>	<u>1,929</u>	<u>23,733</u>	<u>6,368</u>	

Governance costs includes amounts payable for independent examination fees of £1,329 (2016- £1,030).

8 Trustees

One trustee, S Dixon, was paid £21,152 (2016: £21,294) during the year in her capacity as Project Coordinator and not as Trustee, in accordance with Article 6(4)(B)(b) of the Memorandum and Articles of Association. S Dixon also received £73 (2016: £275) in reimbursed expenses during the year.

E Paisley, a trustee, received £28 (2016: £62) in reimbursed expenses during the year.

A McIntyre, a trustee, received £566 (2016: £3,618) in reimbursed expenses during the year.

R Wright, a trustee, received £29 (2016: £nil) in reimbursed expenses during the year.

No other trustees received reimbursed expenses.

Community Resources For Change

Notes to the financial statements (continued)

For the year ended 31 March 2017

9 Employees

Number of employees

The average monthly number employees during the year was:

	2017 Number	2016 Number
	8	8

Employment costs

	2017 £	2016 £
Wages and salaries	105,291	139,025
Social security costs	1,863	2,041
Other pension costs	785	-
	107,939	141,066

There were no employees receiving remuneration of more than £60,000 in this or the previous year.

10 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 April 2016	1,751
At 31 March 2017	1,751
Depreciation and impairment	
At 1 April 2016	907
Depreciation charged in the year	401
At 31 March 2017	1,308
Carrying amount	
At 31 March 2017	443
At 31 March 2016	843

11 Financial instruments

	2017 £	2016 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	9,780	2,036

Community Resources For Change

Notes to the financial statements (continued)

For the year ended 31 March 2017

		(Continued)	
		2017	2016
11 Financial instruments			
Carrying amount of financial liabilities			
Measured at amortised cost		89,171	12,094
		<u> </u>	<u> </u>
12 Debtors		2017	2016
		£	£
Amounts falling due within one year:			
Trade debtors		237	-
Other debtors		9,543	2,036
Prepayments and accrued income		1,133	-
		<u> </u>	<u> </u>
		10,913	2,036
		<u> </u>	<u> </u>
13 Creditors: amounts falling due within one year		2017	2016
	Notes	£	£
Other taxation and social security		2,238	4,441
Government grants	14	4,600	19,881
Trade creditors		41,345	977
Other creditors		26	6,249
Accruals and deferred income		47,800	4,868
		<u> </u>	<u> </u>
		96,009	36,416
		<u> </u>	<u> </u>
14 Government grants			
Deferred income is included in the financial statements as follows:			
		2017	2016
		£	£
Current liabilities		4,600	19,881
		<u> </u>	<u> </u>
		4,600	19,881
		<u> </u>	<u> </u>

Community Resources For Change

Notes to the financial statements (continued)

For the year ended 31 March 2017

15 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £785 (2016 - £-).

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 April 2016	Incoming resources	Resources expended	Balance at 31 March 2017
	£	£	£	£
Hub, open doors and reaching communities	2,407	76,361	(78,074)	694
Children in Need	-	21,184	(15,853)	5,331
Peaced Together	-	5,249	(5,249)	-
CR Core	-	1,000	(1,000)	-
Community Connect	-	44,615	(44,615)	-
	2,407	148,409	(144,791)	6,025

The restricted funds represent unspent grant funds that were awarded in the financial year for big lottery Reaching Communities and Children in Need. In each case the funder has agreed for the funds to be spent in the next financial year.

17 Analysis of net assets between funds

	Unrestricted	Restricted	Total
	£	£	£
Fund balances at 31 March 2017 are represented by:			
Tangible assets	443	-	443
Current assets/(liabilities)	6,177	6,025	12,202
	6,620	6,025	12,645

Community Resources For Change

Notes to the financial statements (continued)

For the year ended 31 March 2017

18 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2017 £	2016 £
Aggregate compensation	21,152	21,294

During the year the charity had the following transactions with Lifeline Church (LC), a charity of which A McIntyre is also a trustee:

- Donation received from LC of £25,000 (2016: £nil)
- Expenses were recharged from LC totalling £8,926 (2016: £8,728)
- Expenses were recharged to LC totalling £384 (2016: £200)
- The balance due (to)/from LC at the year end was £354 (2016: £nil)

During the year the charity had the following transactions with Lifeline Community Projects (LCP), a charity of which A McIntyre is also a trustee:

- Expenses were recharged from LCP totalling £55,605 (2016: £32,880)
- Expenses were recharged to LCP totalling £3,575 (2016: £3,581)
- The balance due (to)/from LCP at the year end was (£35,755) (2016: (£21,041))

During the year the charity had the following transactions with Lifeline Network International (LNI), a charity of which A McIntyre is also a trustee:

- Expenses were recharged from LNI totalling £39 (2016: £197)
- Expenses were recharged to LNI totalling £nil (2016: £228)

During the year the charity had the following transactions with Lifeline Enterprises Limited (LE), a company of which A McIntyre is a director:

- Expenses were recharged from LE totalling £43,200 (2016: £nil)
- Expenses were recharged to LE totalling £40 (2016: £nil)
- The balance due (to)/from LE at the year end was (£43,160) (2016: £nil)