

# INSPECTORS COPY

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST AUGUST 2018  
FOR  
ALLERTON BYWATER COMMUNITY PARTNERSHIP**

Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

**ALLERTON BYWATER COMMUNITY PARTNERSHIP**

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FOR THE YEAR ENDED 31ST AUGUST 2018**

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**ALLERTON BYWATER COMMUNITY PARTNERSHIP**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31ST AUGUST 2018**

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**TRUSTEES**

C Leonard  
H M W Dixon (resigned 4/1/18)  
G K Mahey  
E V Walsh  
U Gough (appointed 5/4/18)

**COMPANY SECRETARY**

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 Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

**BANKERS**

Unity Trust Bank plc  
Nine Brindleyplace  
Birmingham  
B1 2HB

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST AUGUST 2018**

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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 2018. 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.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST AUGUST 2018**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities  
Management**

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

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

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

In January 2018 the current Chairperson resigned and a new chairperson was elected Gurbraksh Mahey.

**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 flow has seen a dramatic improvement through the appointment of a part-time Administration Assistant to prepare invoices and reduce arrears. We have also thoroughly increased revenue by offering Government funded places and increasing revenue by charging for consumables for these sessions such as meals etc.

Brigshaw Co-operative Trust have given their notice to leave the premises at the end of August 2018. The proposed plan is for ABCP to take over the running of the building, ensuring that the main aim is for a community purpose building whilst still gaining the finances needed in order to cover the running costs of the building. This is to be done by heavily advertising the building and promoting it to local businesses.

**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 services which are specifically aimed at children and families. They also hold a number of community events, increasing the community aspect of the building.

The Assembly Hall provides a large community space able to accommodate a wide variety of private and community events. This is regularly used by groups such as Rainbows and Brownies as well as offering space for training and fitness classes such as Karate and Puppy training.

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 Day Care and O-Zone Out of School Club**

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

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST AUGUST 2018**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

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

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

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

**FINANCIAL REVIEW**

**Financial position**

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

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

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

A surplus of £42,547 was recorded in the year. This good financial performance has allowed the charity to undertake key maintenance item (circ. £18,000) on the child care unit property during the current year ended 31st August 2019.

**Investment policy and objectives**

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

**Reserves policy**

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

**Unrestricted Reserves**

The Trustees have set a target to establish a modest financial reserve of unrestricted funds equivalent to 3 months' total expenditure to cater for possible future contingencies; this would amount to £84,000. At the balance sheet date the level of actual liquid unrestricted funds were £69,707. 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.

**FUTURE PLANS**

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

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

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

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

**Post Balance Sheet Events**

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

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST AUGUST 2018**

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**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 7th March 2019 and signed on its behalf by:

C Leonard - Trustee

## ALLERTON BYWATER COMMUNITY PARTNERSHIP

### STATEMENT OF TRUSTEES RESPONSIBILITIES FOR THE YEAR ENDED 31ST AUGUST 2018

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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**

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**Independent examiner's report to the trustees of Allerton Bywater Community Partnership ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2018.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

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

7th March 2019

ALLERTON BYWATER COMMUNITY PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST AUGUST 2018

	Notes	Unrestricted fund £	Restricted fund £	2018 Total funds £	2017 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Charitable activities					
Childcare		357,565	10,000	367,565	301,602
Other trading activities	2	10,633	-	10,633	11,578
Investment income	3	62	-	62	34
<b>Total</b>		<b>368,260</b>	<b>10,000</b>	<b>378,260</b>	<b>313,214</b>
<b>EXPENDITURE ON</b>					
Charitable activities	4				
Childcare		327,143	8,570	335,713	325,689
<b>NET INCOME/(EXPENDITURE)</b>		<b>41,117</b>	<b>1,430</b>	<b>42,547</b>	<b>(12,475)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>31,349</b>	<b>98,570</b>	<b>129,919</b>	<b>142,394</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>72,466</b>	<b>100,000</b>	<b>172,466</b>	<b>129,919</b>

The notes form part of these financial statements

ALLERTON BYWATER COMMUNITY PARTNERSHIP

BALANCE SHEET  
AT 31ST AUGUST 2018

	Notes	Unrestricted fund £	Restricted fund £	2018 Total funds £	2017 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	2,759	90,000	92,759	102,975
<b>CURRENT ASSETS</b>					
Debtors	11	17,944	-	17,944	14,623
Cash at bank		74,928	10,000	84,928	27,781
		<u>92,872</u>	<u>10,000</u>	<u>102,872</u>	<u>42,404</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(23,165)	-	(23,165)	(15,460)
<b>NET CURRENT ASSETS</b>		<u>69,707</u>	<u>10,000</u>	<u>79,707</u>	<u>26,944</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>72,466</u>	<u>100,000</u>	<u>172,466</u>	<u>129,919</u>
<b>NET ASSETS</b>		<u>72,466</u>	<u>100,000</u>	<u>172,466</u>	<u>129,919</u>
<b>FUNDS</b>	13				
Unrestricted funds				72,466	31,349
Restricted funds				<u>100,000</u>	<u>98,570</u>
<b>TOTAL FUNDS</b>				<u>172,466</u>	<u>129,919</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 charitable small companies.

The financial statements were approved by the Board of Trustees on 7th March 2019 and were signed on its behalf by:

C Leonard -Trustee

The notes form part of these financial statements

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.

The financial statements are prepared on a going concern basis. 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 as well as short term agreements with parents for childcare arrangements. 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 for a period of not less than 12 months from the date of approval of the financial statements. Accordingly the financial statements are prepared on a going concern basis.

**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.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST AUGUST 2018

## 2. OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Fundraising events	300	600
Reimbursement: Service charges, room hire and fees	10,333	10,978
	<u>10,633</u>	<u>11,578</u>

## 3. INVESTMENT INCOME

	2018	2017
	£	£
Deposit account interest	<u>62</u>	<u>34</u>

## 4. CHARITABLE ACTIVITIES COSTS

	Support costs (See note 5)	Totals
	£	£
Childcare	<u>335,713</u>	<u>335,713</u>

## 5. SUPPORT COSTS

	Operation of child care unit	Governance costs	Totals
	£	£	£
Childcare	<u>334,267</u>	<u>1,446</u>	<u>335,713</u>

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

## Operation of child care unit

	2018 Childcare	2017
	£	Total activities £
Wages	234,473	242,047
Social security	8,534	8,439
Pensions	2,730	1,834
Rates and water	14,466	16,314
Insurance	1,954	1,851
Staff training	1,237	808
Telephone	1,893	2,186
Postage and stationery	2,862	2,349
Travel	792	277
Cleaning	2,501	2,158
Operating costs (nursery food and equipment)	33,201	28,771
Maintenance	17,426	4,362
Bank charges	340	273
Subscriptions	1,642	1,503
Depreciation of tangible and heritage assets	10,216	10,345
	<u>334,267</u>	<u>323,517</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST AUGUST 2018

## 5. SUPPORT COSTS - continued

## Governance costs

	2018 Childcare	2017
	£	Total activities £
Independent examination fees	1,446	1,499
Professional and legal fees	-	673
	<u>1,446</u>	<u>2,172</u>

## 6. NET INCOME/(EXPENDITURE)

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

	2018 £	2017 £
Other non-audit services	1,446	1,499
Depreciation - owned assets	<u>10,216</u>	<u>10,345</u>

## 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2018 nor for the year ended 31st August 2017.

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 2018 nor for the year ended 31st August 2017.

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:

	2018	2017
Administration, management and support	21	21
Directors/Trustees	<u>4</u>	<u>4</u>
	<u>25</u>	<u>25</u>

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

The Trustees consider its key management personnel of the charity is comprised solely of the Board of Trustees. Accordingly the remuneration of the key management personnel was nil in both 2018 and 2017.

## 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Charitable activities			
Childcare	301,602	-	301,602
Other trading activities	11,578	-	11,578
Investment income	34	-	34
<b>Total</b>	<b>313,214</b>	<b>-</b>	<b>313,214</b>
<b>EXPENDITURE ON</b>			
Charitable activities			
Childcare	317,119	8,570	325,689
<b>Total</b>	<b>317,119</b>	<b>8,570</b>	<b>325,689</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(3,905)</b>	<b>(8,570)</b>	<b>(12,475)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	35,254	107,140	142,394
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>31,349</b>	<b>98,570</b>	<b>129,919</b>

## 10. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1st September 2017 and 31st August 2018	149,990	20,755	170,745
<b>DEPRECIATION</b>			
At 1st September 2017	51,420	16,350	67,770
Charge for year	8,570	1,646	10,216
At 31st August 2018	59,990	17,996	77,986
<b>NET BOOK VALUE</b>			
At 31st August 2018	90,000	2,759	92,759
At 31st August 2017	98,570	4,405	102,975

## 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	17,339	14,053
Prepayments and accrued income	605	570
	<b>17,944</b>	<b>14,623</b>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST AUGUST 2018

## 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Social security and other taxes	2,609	3,409
Other creditors	1,765	1,120
Accruals and deferred income	18,791	10,931
	<u>23,165</u>	<u>15,460</u>

## 13. MOVEMENT IN FUNDS

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

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

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

## Comparatives for movement in funds

	At 1/9/16	Net movement in funds	At 31/8/17
	£	£	£
<b>Unrestricted Funds</b>			
General fund	35,254	(3,905)	31,349
<b>Restricted Funds</b>			
Restricted fund	107,140	(8,570)	98,570
<b>TOTAL FUNDS</b>	<u>142,394</u>	<u>(12,475)</u>	<u>129,919</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST AUGUST 2018**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	313,214	(317,119)	(3,905)
<b>Restricted funds</b>			
Restricted fund	-	(8,570)	(8,570)
<b>TOTAL FUNDS</b>	<u>313,214</u>	<u>(325,689)</u>	<u>(12,475)</u>

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

	At 1/9/16 £	Net movement in funds £	At 31/8/18 £
<b>Unrestricted funds</b>			
General fund	35,254	37,212	72,466
<b>Restricted funds</b>			
Restricted fund	107,140	(7,140)	100,000
<b>TOTAL FUNDS</b>	<u>142,394</u>	<u>30,072</u>	<u>172,466</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	681,474	(644,262)	37,212
<b>Restricted funds</b>			
Restricted fund	10,000	(17,140)	(7,140)
<b>TOTAL FUNDS</b>	<u>691,474</u>	<u>(661,402)</u>	<u>30,072</u>

The restricted fund relates the project of the construction of a Childcare Unit building together with a £10,000 specific grant funding award which remained unspent at the year end.

**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 2018.

16. CAPITAL

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

ALLERTON BYWATER COMMUNITY PARTNERSHIP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST AUGUST 2018

	2018 £	2017 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Fundraising events	300	600
Reimbursement: Service charges, room hire and fees	10,333	10,978
	<u>10,633</u>	<u>11,578</u>
<b>Investment income</b>		
Deposit account interest	62	34
<b>Charitable activities</b>		
Childcare fees	270,787	244,403
Government funding	86,778	57,199
Other grants	10,000	-
	<u>367,565</u>	<u>301,602</u>
<b>Total incoming resources</b>	<b>378,260</b>	<b>313,214</b>
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Operation of child care unit</b>		
Wages	234,473	242,047
Social security	8,534	8,439
Pensions	2,730	1,834
Rates and water	14,466	16,314
Insurance	1,954	1,851
Staff training	1,237	808
Telephone	1,893	2,186
Postage and stationery	2,862	2,349
Travel	792	277
Cleaning	2,501	2,158
Operating costs (nursery food and equipment)	33,201	28,771
Maintenance	17,426	4,362
Bank charges	340	273
Subscriptions	1,642	1,503
Depreciation of tangible and heritage assets	10,216	10,345
	<u>334,267</u>	<u>323,517</u>
<b>Governance costs</b>		
Independent examination fees	1,446	1,499
Professional and legal fees	-	673
	<u>1,446</u>	<u>2,172</u>
<b>Total resources expended</b>	<b>335,713</b>	<b>325,689</b>
<b>Net income/(expenditure)</b>	<b>42,547</b>	<b>(12,475)</b>

This page does not form part of the statutory financial statements