

Company registration number: 8528548

Charity registration number: 1163945

Abram Ward Community Charity

known as

Abram Ward Community Charity

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2019

Abram Ward Community Charity

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Abram Ward Community Charity

Reference and Administrative Details

Trustees

Ms Eunice Smethurst

Mr Bryan Atkinson

Mrs Genette Smith

Dr Dane Anderton

Mr Carl Sweeney

Principal Office

Platt Bridge Community Zone

81 Ribble Road, Platt Bridge

Wigan

Greater Manchester

WN2 5EG

Company Registration Number

8528548

Charity Registration Number

1163945

Abram Ward Community Charity

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2019.

Objectives and activities

Objects and aims

To grow, sustain and inspire our communities via innovation and partnership working, offering services that are of need to the community.

- Platt Bridge Community Zone – our Hub that we completed a Community Asset Transfer in 2014. Premises from which to offer services in partnership with our Social Enterprise and Community partners.
- Wigan Borough Social Enterprise Network – we run the Social Enterprise Network for Wigan Borough, supporting Social Enterprises across the Borough
- Neighbourhood Planning forum – our Forum for local community, bringing together the 5 villages within Abram Ward and its residents and allowing the community to co-design how Community Assets and Services should be run
- Made In Wigan – a project aimed at reducing Inequality in communities via the growth of Community Businesses

Objectives, strategies and activities

Abram Ward Community Cooperative is a Charity that aims to change the aspirations of local residents via Social Enterprise and Community Businesses, utilising an Asset Based approach.

Our aim is to move Abram Ward from a Coalfields area, with little aspirations from the local community, to being one that is the forefront of Innovation, Skills and knowledge and bring forward a Community spirit and integration between the 5 villages in the Ward.

We aim to provide services and support to the local community in areas such as Food Poverty, Mental Health support, reducing Social Isolation, supporting people with Disabilities, and supporting people back into Skills training and Employment.

To achieve these we will:

- Create a Placed Based approach to reducing Inequality within our communities via the growth of Community Businesses
- Increase Partnership working between the Voluntary, Community and Social Enterprise sector to provide the services to the community
- Create a voice for the community via Neighbourhood Planning, offering services that are of need to the community

Abram Ward Community Charity

Trustees' Report

Public benefit

- Digital Infrastructure for Abram Ward
- TasteBuds Café - Café / Pay As You Feel project
- Mens Sheds – supporting Men in Social Isolation
- MissPlaces Women’s Shed – supporting Women in Social Isolation and at risk of Dementia
- Outreach work – providing support to our local community Church’s, Primary Schools and Community Centre’s. We have helped to change ways in which our Community Hubs are utilised, such as Churches and Community Centres, provided a vehicle for Community Groups starting up or already established, to have a platform to grow, whilst working with the Places Based team to help bring services to the community, via Social Enterprise, that form part of the findings from the GM Combined Authorities, Public Service Reform. Examples include Tech Cafes in Churches, Mens Sheds project, teaching 3D printing in Primary Schools as part of the ICT curriculum, plus working with people in Isolation to learn new skills (such as 3D printing and creating their own Community Business).

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

- Company Limited By Guarantee by articles of association
- Registered with Charity Commission

The annual report was approved by the trustees of the charity on 20 December 2019 and signed on its behalf by:

.....
Mr Bryan Atkinson
Trustee

Abram Ward Community Charity

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Abram Ward Community Charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Approved by the trustees of the charity on 20 December 2019 and signed on its behalf by:

.....
Mr Bryan Atkinson
Chair

Abram Ward Community Charity

Independent Examiner's Report to the trustees of Abram Ward Community Charity

I report on the accounts of the charity for the year ended 31 March 2019 which are set out on pages 6 to 15 .

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 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.

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 statement below.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 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.

.....
Woodville Accountancy

20 December 2019

Abram Ward Community Charity

Statement of Financial Activities for the Year Ended 31 March 2019 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2019 £
Income and Endowments from:			
Donations and legacies	3	-	-
Charitable activities	4	85,389	85,389
Investment income	5	-	-
Other income	6	31,007	31,007
Total Income		116,396	116,396
Expenditure on:			
Charitable activities	7	(54,485)	(54,485)
Other expenditure	8	(82,634)	(86,634)
Total Expenditure		(137,119)	(137,119)
Net income/(loss)		(20,723)	(20,723)
Reconciliation of funds			
Total funds carried forward	19	41,025	41,025

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 19.

Abram Ward Community Charity

(Registration number: 8528548)
Balance Sheet as at 31 March 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	15	36,952	25,300
Current assets			
Debtors	16	5,718	10,217
Cash at bank and in hand		21,568	53,902
		<u>27,286</u>	<u>64,119</u>
Total assets less current liabilities		64,238	89,419
Creditors: Amounts falling due after more than one year	17	<u>(23,213)</u>	<u>(27,671)</u>
Net assets		<u>41,025</u>	<u>61,748</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		48,651	48,651
Other reserves		<u>13,097</u>	<u>13,097</u>
Total unrestricted funds		<u>41,025</u>	<u>61,748</u>
Total funds	19	<u>41,025</u>	<u>61,748</u>

For the financial year ending 31 March 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 20 December 2019 and signed on their behalf by:

.....
Mr Bryan Atkinson
Chair

Abram Ward Community Charity

Notes to the Financial Statements for the Year Ended 31 March 2019

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Abram Ward Community Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Abram Ward Community Charity

Notes to the Financial Statements for the Year Ended 31 March 2019

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Abram Ward Community Charity

Notes to the Financial Statements for the Year Ended 31 March 2019

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

3 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2019	2018
		£	£
Grants, including capital grants;			
Grants from other charities	-	-	-
	-	-	-

4 Income from charitable activities

	Unrestricted funds	
	Designated	Total
	£	2019
		£
Community Education & Skills	85,389	85,389
	85,389	85,389

5 Investment income

	Unrestricted funds		
	Designated	Total	Total
	£	2019	2018
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	1	1	

Abram Ward Community Charity

Notes to the Financial Statements for the Year Ended 31 March 2019

6 Other income

	Unrestricted funds		
	Designated £	Total 2019 £	Total 2018 £
Income from trading subsidiary	28,622	28,622	40,526
Deferred Income	.	.	20,218
Other income	2,384	2,384	4,808
	<u>31,007</u>	<u>31,007</u>	<u>65,552</u>

7 Expenditure on charitable activities

		Unrestricted funds			
	Note	Designated £	General £	Total 2019 £	Total 2018 £
Staff costs		57,004	-	57,004	55,605
Allocated support costs		29,786	-	29,786	43,628
Other adjustments		49,636		49,636	
Governance costs	9	-	10,952	10,952	5,517
		<u>136,426</u>	<u>10,952</u>	<u>147,378</u>	<u>104,750</u>
		Grant funding of activity £	Activity support costs £	Total 2019 £	
Police Crime Commissioner		(17,373)	19,553		2,180
Digital Funding		37,994	(36,155)		1,840
Miss Places Project		832	(832)		0
Made In Wigan Shop		1,900	-		1,900
Youth Project		19,325	(18,000)		1,325
Co-op Pay as you feel		888	(888)		0
Empowering Places Programme		88,646	(87,846)		800
Celebrate Digital Funding		1,265	(1,265)		0
Tasetebud Wigan		9,250	(9,250)		0
Wigan Fit and Fed		500	(500)		0
Neighbourhood plan funding		(2,257)	(1,243)		(3,500)
		<u>140,970</u>	<u>(136,426)</u>		<u>4,545</u>

£140,970 (2018 - £154,815) of the above expenditure was attributable to unrestricted funds and £Nil (2018 - £Nil) to restricted funds.

Abram Ward Community Charity

Notes to the Financial Statements for the Year Ended 31 March 2019

8. Other Expenditure

		Unrestricted funds		
	Note	Designated £	Total 2019 £	Total 2018 £
Staff costs				
Wages and salaries		22,887	22,887	32,045
Social security		2,262	2,262	1,257
Other staff costs		-	-	-
Legal fees		-	-	-
Marketing and publicity		4,029	4,029	(1,378)
Depreciation, amortisation and other similar costs		10,952	10,952	-
Subcontractors		-	-	4,200
Other resources expended		23,126	23,126	11,877
Allocated support costs	13	2,005	2,005	1,603
		65,261	65,261	49,604

9 Analysis of governance and support costs

Governance Costs

Depreciation, amortisation and other similar costs

	Unrestricted funds	
	General £	Total 2019 £
	10,952	10,952
	10,952	10,952

10 Net incoming resources for the year include:

	2019	2018
	£	£
Depreciation of fixed assets	10,952	5,517

11 Trustees remuneration and expenses**12 Staff costs**

The aggregate payroll costs were as follows:

	2019	2018
	£	£
Staff costs during the year were:		
Wages and salaries	49,553	56,308
Social security costs	2,263	1,392
Other staff costs	30,339	35,405
	<u>82,155</u>	<u>93,105</u>

No employee received emoluments of more than £60,000 during the year.

13 Independent examiner's remuneration

	2019	2018
	£	£
Examination of the financial statements	<u>2,005</u>	<u>1,604</u>

Abram Ward Community Charity

Notes to the Financial Statements for the Year Ended 31 March 2019

14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

15 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2018	39,750	9,684	49,434
Additions	5,132	17,472	22,604
At 31 March 2019	44,882	27,156	72,038
Depreciation			
At 1 April 2018	18,220	5,914	24,134
Charge for the year	3,942	7,010	10,952
At 31 March 2019	22,162	12,924	35,086
Net book value			
At 31 March 2019	22,720	14,232	36,952
At 31 March 2018	21,530	3,770	25,300

16 Debtors

	2019 £	2018 £
Trade debtors	5,718	10,217

17 Creditors: amounts falling due after one year

	2019 £	2018 £
Trade creditors	7,125	9,296
Other creditors	(682)	(682)
Accruals	16,770	19,057
Deferred income	0	0
	23,213	27,671

18 Reserves

	Other reserves £	Total £
At 1 April 2019	41,025	41,025

Abram Ward Community Charity

Notes to the Financial Statements for the Year Ended 31 March 2019

19 Funds

	Incoming resources £	Resources expended £	Balance at 31 March 2019 £
Unrestricted funds			
General	(50,390)	82,634	32,244
Designated	(127,754)	54,485	(73,269)
Total funds	(178,144)	137,119	(41,025)

20 Analysis of net assets between funds

	Unrestricted funds		Total funds
	General £	Designated £	£
Tangible fixed assets	36,952	-	36,952

21 Analysis of net funds

	At 1 April 2018 £	Cash flow £	At 31 March 2019 £
Cash at bank and in hand	53,903	32,335	21,568
Net debt	53,903	32,335	21,568