

Audlem and District Community Action
A Charity and a Company Limited by Guarantee

Trustees' Report and Financial Statements

For the year ended

31st March 2018

Audlem and District Community Action

Annual Report & Accounts 2018

This 7th Annual Report of the Trustees includes the financial statements for the year ended 31st March 2018. The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on the 16th July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1st April 2005 which has been withdrawn.

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Audlem and District Community Action Trustees Report for the year ended 31st March 2018

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31st March 2018.

Reference and administrative information

Trustees (also Directors)	J Tilling R Consterdine D Higham F M Christie R Millns B Walley C Knibbs P Lloyd P Simmons V Briggs
Registered Charity Number	1144074
Company Registration Number	07547410
Registered Office	1 Heywoods Ridge Audlem Cheshire CW3 0EF
Accountants	Bradshaws Limited Charter Court 2 Well House Barns Chester Road, Bretton Chester CH4 0DH
Business Addresses	Audlem and District Community Action 1 Heywoods Ridge Audlem Cheshire CW3 0EF
Bankers:	The Co-Operative Bank PO Box 250 Business Direct Skelmersdale England WN8 6WT

Audlem and District Community Action Trustees Report for the year ended 31st March 2018 (cont'd)

Structure, Governance and Management

Governing Document

The governing document of the Charity which is a company limited by guarantee is the Memorandum and Articles of Association of the company which was incorporated 1st March 2011.

Statement of trustees' responsibilities

The trustees (who are also directors of Audlem and District Community Action for the purposes of company law) are responsible for preparing the Trustees' Annual Report 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102)
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Recruitment and Training of Trustees

The Charity's elected trustees are appointed at the Annual Meeting of the Charity on the basis of nominations received from the Executive Committee to the Charity's specification concerning eligibility, personal competence, specialist skills and local availability. New Trustees are inducted into the workings of the Charity including Policy and Operational Procedures.

Audlem and District Community Action Trustees Report for the year ended 31st March 2018 (cont'd)

Organisational Management

The appointed and elected Trustees of the Charity are legally responsible for the overall management and control of the Charity. The members of the Board who meet on a minimum of four occasions annually carry out the work of implementing most of their policies including approving the budgets and finalising the Financial Accounts and Trustees report for approval by the annual meeting of the Board of Trustees. The Board works under the chairmanship of the Chair of the Charity.

The day to day running of the Charity is delegated to the Development Co-ordinator who reports to the Chairman. The Development Co-ordinator reports to the Board at their quarterly meetings.

Risk Management

A formal review of the Charity's risk management processes is undertaken on an annual basis.

The key controls used by the Charity include:

- Formal agendas for the Board of Trustees, Executive Committee and all sub-Committees;
- Comprehensive strategic planning, budgeting and management accounting;
- Established organisational structure and lines of reporting;
- Comprehensive policies to ensure that all insurance risks are covered
- Formal written policies;
- Vetting procedures are carried out for adults to safeguard the reputation of the Charity and to minimise the risk of inappropriate persons being accepted as employees or volunteers.

Systems of internal control include:

- An annual budget approved by the Trustees
- Appropriate delegation of authority and segregation of duties
- Identification and management of risks

Through the risk management processes established for the Charity, the Trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately safeguarded against material mismanagement or loss.

Audlem and District Community Action Trustees Report for the year ended 31st March 2018 (cont'd)

Objectives and Activities

Charitable Objects

The charity's objects shall be:

- (a) To promote social inclusion for the benefit of the public by preventing people resident in Audlem and District and the surrounding areas from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society;

(For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is, housing that does not meet basic habitable standards); crime, either as a victim of crime or as an offender rehabilitating into society.)
- (b) To further or benefit the residents of Audlem and District and the surrounding areas, without distinction of age, sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and other leisure time occupations with the objective of improving the conditions of life for the residents;
- (c) To relieve elderly people resident in Audlem and District and the surrounding areas who are in need, by providing specially designed items, services or facilities calculated to relieve the needs of such persons;
- (d) The relief of financial hardship among people resident in Audlem and District and the surrounding areas by providing such persons with goods or services which they could not otherwise afford through lack of means;
- (e) Such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Aims and intended impact

We are an equal opportunity organisation and are committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation or disability. We will make reasonable adjustments to meet the needs of staff or vulnerable adults who use our services who are or become disabled or frail. As such our entire function is to provide benefit to all such members of the public.

Our overall aim is to provide physical and mental stimulation, social activity and support to carers so as to promote people's social inclusion and independence within their own homes and local community.

Audlem and District Community Action Trustees Report for the year ended 31st March 2018 (cont'd)

Statement of Public Benefit

The activities of the charity are detailed in this report and they are beneficial in improving the overall health and well-being of people in the Audlem area aged over 50, including carers, through a programme of early intervention and prevention. These activities include physical exercise, social interaction, mental stimulation and nutritious meals, aiming to combat in particular social isolation, loneliness and depression, as well as improving physical and mental health.

The Audlem area has a very high level of residents living in isolated rural communities, with 66.4% of residents in this category. In addition, 30% of residents in the Audlem area are aged over 65, so the benefits from ADCA's services are available to a significant section of the public locally. These services are open and advertised widely and frequently to the public throughout the area, as well as by word of mouth.

In pursuing the Objects of the charity, ADCA's Trustees have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant, including supplementary public benefit guidance on fee-charging.

Achievements and Performance

2017/18 has been a year of change and development for ADCA. In November 2017, we moved into the new Public Hall Annexe which we have been working hard to fundraise, support and help get built with our many partners, especially our friends on the Public Hall Committee who led the APHaX Committee's work. The new Annexe facilities are excellent for our Tuesday Club and provide a good office base for ADCA, including operating the Medical Transport Service.

ADCA now supports over 90 older people within our services, including the support we give to Broad Lane Coffee Club, over 70 carers through the Audlem Carers' Support Group and on Carers' Breaks, 50 volunteers and around 20 local people with our medical transport service. This represents about a 20% increase in the number of people we work with.

Carers' services have grown the most thanks to Lynn's hard work, despite ADCA not receiving the expected direct Carers' funding this year from Cheshire East and the NHS. Trustees took the decision to continue to fund staff costs and some carers' breaks but this has led to a significant financial deficit in the year of around £6,000 within an increased 'turnover' of £36,000. We received a helpful grant of £1,500 towards carers' breaks from the Parish Council in February 2018. A main achievement this year was to help 43 local carers obtain individual 'Living Well Fund' grants of either £250 or £500 which totalled approaching £20,000 in all.

With the help of a Cheshire East Public Health Grant of £5,980 we have been able to continue to provide activity at Hankelow Community Hall. Each Wednesday, starting from December 2017, around 20 people attend our coffee morning from 11am, light lunch at 12.30pm or afternoon activities from 1.30pm. Moving to the Annexe has increased the number of members who attend our Tuesday Day Club and also helped attract up to 10 new volunteers. Given the size of the new Annexe and the need to employ a separate cook and provide additional staff hours, this has been an additional cost to ADCA. Fortunately, we were successful in obtaining an Award for All Lottery Grant of £9,880 to cover these additional costs and to maintain our services as the Annexe and Hankelow Community Hall from July 2018 to the end of March 2019. We were also successful in having our main Cheshire East Early Intervention and Prevention contract extended, because of our good performance, to September 2018.

Audlem and District Community Action Trustees Report for the year ended 31st March 2018 (cont'd)

Financial Review

Incoming resources

During the year the charity received income of £38,896 (2017: £30,172), a significant proportion of which came from Cheshire East Council to help to support our work. We also received £5,924 (2017: £4,603) as part of our Day Care income, the majority of which came from our members. The Medical Transport Service showed income of £1,287 and also benefited from a generous grant from the Audlem Charity Shop to help to run this valuable service.

Financial Review (cont'd)

The various other forms of income in the year were donations £4,815, befriending £1,610 and 20-week draw with net proceeds of £600, plus restricted income of £1,337 relating to the Comfort Fund

Following a review the Comfort Fund is confirmed as a Restricted Fund and the Medical Transport Service as an Unrestricted Fund for this year.

Resources expended

The expenditure in the year totaled £44,763 (2017: £36,625) of which the majority, £21,709 was spent on salaries. The charity had three employees during the year. The other main expenses in the year were food and rent which totalled £1,872 (2017: £1,740) and £4,320 (2017: £1,760) respectively. There was restricted expenditure in the year of £1,480 which related mainly to the Comfort Fund.

Reserves Policy

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be satisfactory to meet the charity's contractual obligations over and above normal trading.

The long term strategy is to build reserves through planned operating surpluses. Following the payment in 2016-17 of £5,000 towards the new facilities in the Audlem Public Hall Annexe now enjoyed by the Tuesday Club members, the Charity's Committee has agreed to seek to maintain a reserve of £20,000 (previously £25,000). This would serve as a contingency against future funding reductions and increased in the demand for the Charity's services. In the short term the Management Committee has also considered the extent to which existing activities and expenditure could be curtailed should such circumstances arise.

The free reserves at the 31st March 2018 of £14,660 (2017: £20,384) are £5,340 (2017: £4,616) below the agreed level. The reduction in free reserves relates primarily to an increase in staff costs from £16,564 in 2017, to £21,709 in 2018, together with the lack of direct local authority/health funding for the charity's services to carers, which had totalled £8,927 in 2017. The Charity's Management Committee will aim to rebuild its reserves over time to the agreed contingency figure.

Investment Policy

The Investment policy adopted by the Trustees is to maintain a high standard of the assets of the Charity and implement a programme of continual development to optimise their use in line with the Charity's objectives.

Audlem and District Community Action Trustees Report for the year ended 31st March 2018 (cont'd)

Future Direction and Plans of Organisation

The continued challenge is for ADCA to ensure our income from all sources, including our own fundraising, continues to meet our costs and the impact of the growing demand for our services to older people, vulnerable adults and carers. This includes the need to grow our Befriending Service to support the increasing number of people who need support at home from our volunteers.

A key challenge is to ensure we are accepted as an approved provider within the new Cheshire East Early Help contractual approach. We need to achieve this status if we are to obtain continued core funding from them from October 2018. Certainly, ADCA remains a well-regarded small rural voluntary organisation for Cheshire East who add very significant value to the financial support we receive. We have now set a balanced budget for the coming year but need to continue to work hard to seek and obtain further funding support as we also need to restore our agreed contingency reserve back to £20,000, as per Charity Commission advice.

Reporting Accountants

A resolution will be proposed for the re-appointment of Bradshaws Limited, Chartered Accountants and Registered Auditors of Chester as the Independent Examiners.

Bankers

The bankers to the Trustees remain as The Co-operative Bank

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Declaration

I declare, in my capacity as charity trustee, that: -

- The trustees approved the report above on 29th June 2018
- have authorised me to sign it on their behalf

Roger Millns
Chairman

Audlem and District Community Action Trustees Report for the year ended 31st March 2018 (cont'd)

Independent Examiner's Report to the Trustees of Audlem and District Community Action

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2018 which are set out on pages 9 to 16.

Responsibilities and basis of report

As the charity 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 company'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

1. 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 that in any material respect:
2. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
3. the accounts do not accord with those records; or
4. 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
5. 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.

Andrew J Bradshaw, FCA,
For and behalf of Bradshaws Limited,
Chartered Accountants

29th June 2018

Charter Court
2 Well House Barns
Chester Road
Bretton
Chester CH4 0DH

Audlem and District Community Action

Statement of Financial Activities

(including income expenditure account)

for the year ended 31st March 2018

		2018			2017		
	Notes	Unrestricted Funds	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Income:							
Incoming resources:							
Charitable Activities	3	37,465	1,337	38,802	28,058	2,103	30,161
Investments	4	94	-	94	11	-	11
Total		<u>37,559</u>	<u>1,337</u>	<u>38,896</u>	<u>28,069</u>	<u>2,103</u>	<u>30,172</u>
Expenditure on:							
Raising funds:							
Charitable activities	5	43,283	1,480	44,763	34,382	2,243	36,625
Total		<u>43,283</u>	<u>1,480</u>	<u>44,763</u>	<u>34,382</u>	<u>2,243</u>	<u>36,625</u>
Net income / (expenditure)		<u>(5,724)</u>	<u>(143)</u>	<u>(5,867)</u>	<u>(6,313)</u>	<u>(140)</u>	<u>(6,453)</u>
Transfers		-	-	-	-	-	-
Reconciliation of funds							
Total funds brought forward		20,384	525	20,909	26,697	665	27,362
Total funds carried forward		<u>14,660</u>	<u>382</u>	<u>15,042</u>	<u>20,384</u>	<u>525</u>	<u>20,909</u>

Audlem and District Community Action

Balance Sheet

As at 31st March 2018

	Notes	2018		2017	
		£	£	£	£
Fixed Assets					
Tangible assets	9		736		-
Current assets					
Debtors	10	28		28	
Cash at bank and in hand	11	14,789		25,242	
		14,817		25,270	
Creditors falling due within one year	12	511		4,361	
		511		4,361	
Net current assets			14,306		20,909
Net assets			<u>15,042</u>		<u>20,909</u>
The funds of the Charity					
Unrestricted income funds	13		14,660		20,384
Restricted funds	14		382		525
			15,042		20,909
Total Charity funds			<u>15,042</u>		<u>20,909</u>

The directors' statements required by Section 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

Audlem and District Community Action

Balance sheet (cont'd) **for the year ended 31st March 2018**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an independent examination be conducted for the year ended 31st March 2018 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386, and

(2) preparing financial statements 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 profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on 29th June 2018 and signed on its behalf by

R Millns
Trustee

P Lloyd
Trustee

Company Registration Number: 07547410

Audlem and District Community Action

Notes to the Financial Statements

for the year ended 31st March 2018

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102. The Trustees consider that there are no uncertainties about the Trust's ability to continue as a going concern over the next twelve months.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and whether the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

1.2. Fund accounting

Funds held by the Charity are:

Unrestricted general funds – General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Grant fund – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects

Restricted Funds – these are funds held on behalf of and for the benefit of the members of the Charity.

1.3 Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.4 Grants payable and receivable

All grants are accounted for gross when receivable. Grants payable are recognised as expenditure when the commitment is entered into.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2018

1.6 Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

2. Cashflow statement

The Charity is exempt from the requirement to prepare a cashflow statement because it is a small Charity.

	2018			2017		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
3 Income from Charitable activities						
Cheshire East	17,684	-	17,684	15,572	-	15,572
Day Care	5,924	-	5,924	4,603	-	4,603
Medical Transport Service	1,287	-	1,287	3,000	1,172	4,172
Comfort Fund	-	1,337	1,337	-	931	931
20 Week draw	1,240	-	1,240	1,588	-	1,588
Donations	4,815	-	4,815	1,568	-	1,568
Fund Raising	-	-	-	282	-	282
Befriending	1,610	-	1,610	1,445	-	1,445
Coffee Club	256	-	256	-	-	-
Audlem Public Hall Annexe	3,306	-	3,306	-	-	-
Audlem Public Hall	1,343	-	1,343	-	-	-
	<u>37,465</u>	<u>1,337</u>	<u>38,802</u>	<u>28,058</u>	<u>2,103</u>	<u>30,161</u>
4 Investment income						
Bank interest	94	-	94	11	-	11
	<u>94</u>	<u>-</u>	<u>94</u>	<u>11</u>	<u>-</u>	<u>11</u>

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2018

	2018			2017		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds	Restricted Funds	Total £
5 Cost of charitable activities						
Salaries	20,842	-	20,842	15,980	-	15,980
Pension	867	-	867	584	-	584
Food costs	1,872	-	1,872	1,740	-	1,740
Miscellaneous	-	-	-	94	-	94
Medical Transport Service	2,963	-	2,963	1,883	1,260	3,143
Insurance	646	-	646	614	-	614
Rent	4,320	-	4,320	1,760	-	1,760
Administration	2,112	440	2,552	902	-	902
DBS checks	278	-	278	-	-	-
Comfort Fund Expenses	-	1,040	1,040	-	983	983
Training	45	-	45	-	-	-
20 Week draw	640	-	640	820	-	820
Coffee Club	116	-	116	59	-	59
Befriending	600	-	600	604	-	604
Carers	1,234	-	1,234	3,842	-	3,842
Broad Lane Day Club	500	-	500	500	-	500
Donations	-	-	-	5,000	-	5,000
Day Club Others	2,965	-	2,965	-	-	-
Activities & equipment	1,678	-	1,678	-	-	-
Depreciation	299	-	299	-	-	-
Audlem Public Hall	1,306	-	1,306	-	-	-
	<u>43,283</u>	<u>1,480</u>	<u>44,763</u>	<u>34,382</u>	<u>2,243</u>	<u>36,625</u>
6 Staff numbers and costs						

Four (2017: two) part time staff were employed during the year. The key management personnel of the charity comprise of the Coordinators. The total employee benefits of the key management personnel of the Trust were £10,697 (2017: £9,089). No employee of the charity received emoluments of more than £60,000 (2016: none).

Staff costs	2018	2017
Wages	20,842	15,980
National insurance	-	-
Pension	867	584
	<u>21,709</u>	<u>16,564</u>

7 Trustees' remuneration and expenses

None of the Trustees received any remuneration for services to the Charity. The Trustees did claim expenses incurred on behalf of the Charity.

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2018

8 Taxation

The Charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

9 Tangible fixed assets

	Fixtures, Fittings and Equipment	Total 2018
	£	£
Cost		
At 1 st April 2017	-	-
Additions during the period	1,035	1,035
Disposals	-	-
At 31 st March 2018	<u>1,035</u>	<u>1,035</u>
Depreciation		
At 1st April 2017	-	-
Charge for the period	299	299
At 31 st March 2018	<u>299</u>	<u>299</u>
Net book value		
At 31 st March 2018	<u>736</u>	<u>736</u>
At 31 st March 2017	<u>-</u>	<u>-</u>
	Total 2018	Total 2017
	£	£
10 Debtors		
Prepayments	28	28
	<u>28</u>	<u>28</u>
11 Cash at bank and in hand		
Bank accounts	<u>14,789</u>	<u>25,242</u>
12 Creditors		
Accruals	405	732
Deferred Income	-	3,600
Social Security Costs	106	29
	<u>511</u>	<u>4,361</u>

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2018

13 Analysis of net assets between funds	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 st March 2018			
Are represented by:			
Fixed Assets	736	-	736
Current assets	13,967	850	14,817
Less: Current liabilities	(511)	-	(511)
	<u>14,192</u>	<u>850</u>	<u>15,042</u>

14 Restricted funds	Opening Balance £	Net Incoming Resources £	Transfers £	Closing Balance £
Comfort fund	85	297	-	382
Cheshire East team support	440	(440)	-	0
	<u>525</u>	<u>143</u>	<u>-</u>	<u>382</u>

During the year costs for the Cheshire East team support were incurred.

15 Capital commitments

There were no capital commitments authorised or contracted for at the year-end.

16 Control

The Charity is under the control of the Trustees.

17 Company limited by guarantee

Audlem and District Community Action is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.