

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

**Trustees' Report and Financial Statements**

**For the year ended**

**31<sup>st</sup> March 2019**

# **Audlem and District Community Action**

## **Annual Report & Accounts 2019**

This 8<sup>th</sup> Annual Report of the Trustees includes the financial statements for the year ended 31<sup>st</sup> March 2019. 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Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1st April 2005 which has been withdrawn.

<b>Index</b>	<b>Page</b>
<b>Trustees Report</b>	
Reference and administrative information	1
Structure, governance and management	2-3
Objectives and activities	4
Achievements and performance	5-6
Financial review	6-7
Future Direction and Plans of Organisation	7
<b>Independent Examiners' Report to the Members of Audlem and District Community Action</b>	9
<b>Statement of Financial Activities</b>	10
<b>Balance Sheet</b>	11-12
<b>Notes to the Financial Statements</b>	13-17

# **Audlem and District Community Action**

## **Trustees Report for the year ended 31<sup>st</sup> March 2019 (cont'd)**

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 31<sup>st</sup> March 2019.

### **Reference and administrative information**

Trustees (also Directors)	J Tilling R Consterdine F M Christie R Millns B Walley C Knibbs P Lloyd P Simmons K Fedouloff
Registered Charity Number	1144074
Company Registration Number	07547410
Registered Office	Burr Cleft Barn 9 Wilkesley Croft Heywood Lane Wilkesley Whitchurch SY13 4DA
Accountants	Bradshaws Limited Charter Court 2 Well House Barns Chester Road, Bretton Chester CH4 0DH
Business Address	Burr Cleft Barn 9 Wilkesley Croft Heywood Lane Wilkesley Whitchurch SY13 4DA
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 31<sup>st</sup> March 2019 (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 1<sup>st</sup> 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 31<sup>st</sup> March 2019 (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 31<sup>st</sup> March 2019 (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 older people and their 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 31<sup>st</sup> March 2019 (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**

2018/19 was another busy and successful year for ADCA, although it seemed at times that we had to deal with continuing to expand our activities for more members and carers but with less money coming in!

Trustees, staff, volunteers and members all rallied round in autumn 2018 when we had to reduce services and increase fund raising to ensure we could continue on a sound financial footing. It all came good in the end with an emergency grant from Cheshire East Council of £5,000 in March 2019 and the major news at the year-end that we had been successful in our bid for a New Homes Bonus grant for £42,300 for our Connected Rural Communities Partnership Project with Audlem Public Hall, Overwater Wheelybus, Broad Lane Coffee Club and Nantwich Methodist Church. I want to express a personal thank you to Tracey, Lynn and Helen for their great support throughout this period as well as to the ADCA Committee especially to Phil and Kathleen for their diplomatic and formatting skills as well as wise words.

A major thank you is due to the CVSCE for their great help in advising us with our challenge to Cheshire East Council concerning their onerous new contracting policy for Early Help Services which favoured large providers and which led to ADCA losing its core contract after seven years of excellent, 'exemplar' service provision for the Council. The Council is now considering changing its grant making policy to enable small rural charities to obtain core funding without having to jump through too many unnecessary hoops.

We must also thank our friends in the Public Hall/Annexe Committees for their continued great help and support through some difficult times for ADCA. Thanks also to Wheelyboat/bus team for their enthusiasm and support to us. Audlem Charity Shop, Jo and Allan at the Lord Combermere, Andrew Bradshaw, Carol Hill, Hankelow Methodists and local parish councils have all helped us enormously, as have many individual donors and supporters, and we are very grateful to them all.

And so on to the 'Participatory Budgets' approach! Another tortuous process of obtaining the £9,360 Carers Breaks Grant when we all had to troop off to Sandbach to compete with 13 other charities for a share of the overall money available. Luckily our presentation skills helped us sneak in at 8<sup>th</sup> out of 10 successful bids. We are looking for new volunteer actors for the next time we have to go!

# **Audlem and District Community Action Trustees Report for the year ended 31<sup>st</sup> March 2019 (cont'd)**

By meeting together with friends, sharing good times and some sad times, having fun and arranging lots of trips out as well as joining in village events, ADCA continues to make a difference to all our lives. We have new members at all of our clubs, many new carers whom we can help, support and arrange activities for and new volunteers to assist with driving, support and meal preparation. Our Medical Transport and Befriending Services continue to be important parts of what ADCA does. ADCA also continues to provide services to more and more people and we do so in an extremely cost-effective way. We are very proud of our track record in effectively combatting loneliness, improving health and wellbeing, and facilitating access to a range of community activities and health services. Our services transform lives with hope, fun, friendship and practical help – as these members' comments testify:

- 'The clubs ADCA provide are a lifeline. They have made me look ahead. Made me feel alive again. These are our happy hours!'
- 'The Carers Support Group is a great source of support, gives peace of mind and practical advice and help.'
- 'The Friday Coffee Club gave my mother an enjoyable social life beyond the family in what turned out to be the last year of her life. I can never thank ADCA enough.'

## **Financial Review**

### **Incoming resources**

During the year the charity received income of £54,554 (2018: £38,896), a significant proportion of which came from Cheshire East Council to help to support our work. This includes the sum of £9,666 (2018: £5,924) as part of our Day Care income, the majority of which came from our members. The Medical Transport Service showed income of £706 and also benefited from a generous grant from the Audlem Charity Shop to help run this valuable service.

The various other forms of income in the year were donations £5,015, befriending £1,565 and 20-week draw with net proceeds of £990, plus restricted income of £1,207 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 £48,730 (2018: £44,763) of which the majority, £26,615 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 £2,615 (2018: £1,872) and £5,070 (2018: £4,320) respectively. There was restricted expenditure in the year of £2,118 which related 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



**Audlem and District Community Action**  
**Trustees Report for the year ended 31<sup>st</sup> March 2019 (cont'd)**  
**Reserves Policy (contd)**

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 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.

The free reserves at the 31<sup>st</sup> March 2019 of £20,926 (2018: £14,660) are £926 above (2018: £5,340 - below) the agreed level. In the light of the increased range of services now provided and the increased turnover in 2018-19, the Charity's Management Committee proposes to increase its target reserves level to £28,000 with effect from 2019-20.

**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.

**FUTURE DIRECTION AND PLANS OF THE ORGANISATION**

In the last 12 months, ADCA has proved itself a resilient and resourceful local charity, supporting over 200 people each month including members, carers and volunteers. We also continue to respond to changing needs and have used the Public Hall Annexe facilities more and more, as can be seen by the introduction of the 'Fun & Games' afternoon and increased 'all ages' activities. ADCA must continue to work in close partnership with other local charities/churches, parish councils, CVSCE and Cheshire East Council. We will also continue to support our amazingly skilled and resourceful staff team.

A key objective for ADCA is to continue to shift the source of our funding away from reliance on harder to obtain contracts towards more charitable fund raising, members' contributions and small grant bids. We have already begun to do this effectively in the past year and will continue to do so with innovative ways of raising money to enable us to maintain and expand our services as well as to establish an essential financial reserve at the higher level we now believe to be appropriate.

**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 28<sup>th</sup> June 2019
- have authorised me to sign it on their behalf

Roger Millns  
**Chairman**

## **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 2019 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

28<sup>th</sup> June 2019

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 31<sup>st</sup> March 2019

		2019			2018		
	Notes	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
<b>Income:</b>							
Incoming resources:							
Charitable Activities	3	54,554	1,207	55,761	37,465	1,337	38,802
Investments	4	-	-	-	94	-	94
<b>Total</b>		<u>54,554</u>	<u>1,207</u>	<u>55,761</u>	<u>37,559</u>	<u>1,337</u>	<u>38,896</u>
<b>Expenditure on:</b>		510	-	510	-	-	-
Raising funds							
Charitable activities	5	46,102	2,118	48,220	43,283	1,480	44,763
<b>Total</b>		<u>46,612</u>	<u>2,118</u>	<u>48,730</u>	<u>43,283</u>	<u>1,480</u>	<u>44,763</u>
<b>Net income / (expenditure)</b>		<u>7,942</u>	<u>(911)</u>	<u>7,031</u>	<u>(5,724)</u>	<u>(143)</u>	<u>(5,867)</u>
Transfers	14	(1,676)	1,676	-	-	-	-
<b>Reconciliation of funds</b>							
Total funds brought forward		14,660	382	15,042	20,384	525	20,909
Total funds carried forward		<u>20,926</u>	<u>1,147</u>	<u>22,073</u>	<u>14,660</u>	<u>382</u>	<u>15,042</u>

# Audlem and District Community Action

## Balance Sheet

As at 31<sup>st</sup> March 2019

	Notes	2019		2018	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	9		655		736
<b>Current assets</b>					
Debtors	10	45		28	
Cash at bank and in hand	11	21,819		14,789	
		21,864		14,817	
<b>Creditors falling due within one year</b>	12	446		511	
		446		511	
<b>Net current assets</b>			21,418		14,306
<b>Net assets</b>			<u>22,073</u>		<u>15,042</u>
<b>The funds of the Charity</b>					
Unrestricted income funds	13		20,926		14,660
Restricted funds	14		1,147		382
			22,073		15,042
<b>Total Charity funds</b>			<u>22,073</u>		<u>15,042</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 31<sup>st</sup> March 2019

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 31<sup>st</sup> March 2019 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 28<sup>th</sup> June 2019 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 31<sup>st</sup> March 2019

### 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 31<sup>st</sup> March 2019

### 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.

	2019			2018		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
<b>3 Income from Charitable activities</b>						
Cheshire East/National Lottery	32,903	-	32,903	17,684	-	17,684
Day Care	9,666	-	9,666	5,924	-	5,924
Medical Transport Service	706	-	706	1,287	-	1,287
Comfort Fund	-	1,207	1,207	-	1,337	1,337
20 Week draw	1,970	-	1,970	1,240	-	1,240
Donations	5,015	-	5,015	4,815	-	4,815
Fund Raising	-	-	-	-	-	-
Befriending	1,565	-	1,565	1,610	-	1,610
Coffee Club	2,229	-	2,229	256	-	256
Audlem Public Hall Annexe	-	-	-	3,306	-	3,306
Audlem Charity Shop	500	-	500	-	-	-
Audlem Public Hall	-	-	-	1,343	-	1,343
	<u>54,554</u>	<u>1,207</u>	<u>55,761</u>	<u>37,465</u>	<u>1,337</u>	<u>38,802</u>
<b>4 Investment income</b>						
Bank interest	-	-	-	94	-	94

# Audlem and District Community Action

## Notes to the Financial Statements (cont'd)

for the year ended 31<sup>st</sup> March 2019

	2019			2018		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
<b>5 Cost of charitable activities</b>						
Salaries	25,660	-	25,660	20,842	-	20,842
Pension	955	-	955	867	-	867
Food costs	2,615	-	2,615	1,872	-	1,872
Medical Transport Service	639	-	639	2,963	-	2,963
Insurance	650	-	650	646	-	646
Rent	5,070	-	5,070	4,320	-	4,320
Administration	1,988	-	1,988	2,112	440	2,552
DBS checks	144	-	144	278	-	278
Comfort Fund Expenses	-	2,118	2,118	-	1,040	1,040
Training	-	-	-	45	-	45
20 Week draw	980	-	980	640	-	640
Coffee Club	509	-	509	116	-	116
Befriending	490	-	490	600	-	600
Carers	3,305	-	3,305	1,234	-	1,234
Broad Lane Day Club	250	-	250	500	-	500
Day Club Others	381	-	381	2,965	-	2,965
Transport Day Club	1,326	-	1,326	-	-	-
Activities & equipment	592	-	592	1,678	-	1,678
Depreciation	406	-	406	299	-	299
Audlem Public Hall	-	-	-	1,306	-	1,306
Day Club Admin	142	-	142	-	-	-
	<u>46,102</u>	<u>2,118</u>	<u>48,220</u>	<u>43,283</u>	<u>1,480</u>	<u>44,763</u>

In 2018 the Day Club Transport costs were included with the Medical Transport costs.

### 6 Staff numbers and costs

Three (2018: four) 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 £10,339 (2018: £10,697). No employee of the charity received emoluments of more than £60,000 (2018: none).

Staff costs	2019 £	2018 £
Wages	25,660	20,842
Pension	955	867
	<u>26,615</u>	<u>21,709</u>



# Audlem and District Community Action

## Notes to the Financial Statements (cont'd)

for the year ended 31<sup>st</sup> March 2019

### 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.

### 8 Taxation

The Charity's activities fall within the exemptions afforded by the provisions of the Corporation Tax Act 2010. Accordingly, there is no taxation charge in these accounts.

### 9 Tangible fixed assets

	<b>Fixtures, Fittings and Equipment</b>	<b>Total 2018</b>
<b>Cost</b>	<b>£</b>	<b>£</b>
At 1 <sup>st</sup> April 2018	1,035	1,035
Additions during the period	325	325
At 31 <sup>st</sup> March 2019	<u>1,360</u>	<u>1360</u>
<b>Depreciation</b>		
At 1st April 2018	299	299
Charge for the period	406	406
At 31 <sup>st</sup> March 2019	<u>705</u>	<u>705</u>
<b>Net book value</b>		
At 31 <sup>st</sup> March 2019	<u>655</u>	<u>655</u>
At 31 <sup>st</sup> March 2018	<u>736</u>	<u>736</u>
	<b>Total 2019</b>	<b>Total 2018</b>
<b>10 Debtors</b>	<b>£</b>	<b>£</b>
Prepayments	45	28
	<u>45</u>	<u>28</u>
	<b>Total 2019</b>	<b>Total 2018</b>
<b>11 Cash at bank and in hand</b>	<b>£</b>	<b>£</b>
Bank accounts	<u>21,819</u>	<u>14,789</u>

# Audlem and District Community Action

## Notes to the Financial Statements (cont'd)

for the year ended 31<sup>st</sup> March 2019

	Total 2019	Total 2018
	£	£
<b>12 Creditors</b>		
Accruals	400	405
Deferred Income	-	-
Social Security Costs	46	106
	<u>446</u>	<u>511</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>13 Analysis of net assets between funds</b>			
Fund balances at 31 <sup>st</sup> March 2019			
Are represented by:			
Fixed Assets	655	-	655
Current assets	20,717	1,147	21,864
<b>Less: Current liabilities</b>	(446)	-	(446)
	<u>22,073</u>	<u>1,147</u>	<u>22,073</u>

	Opening Balance £	Net Incoming Resources £	Transfers £	Closing Balance £
<b>14 Restricted funds</b>				
Comfort fund	382	(911)	1,676	1,147
	<u>382</u>	<u>(911)</u>	<u>1,676</u>	<u>1,147</u>

The transfer represents reimbursement of restricted costs previously included in unrestricted expenditure.

### 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.