



**Rural Community Services (West Cheshire)**

**Trustees Annual Report and Financial Statements**

**For the Year ended March 31st 2018**

**Contents**

1	Trustees Report	1
2	Company Information	10
3	Report of the Independent Examiner	13
4	Statement of Financial Activities and Balance Sheet	14
5	Notes to the Financial Statements	16



WESTMINSTER  
FOUNDATION



# 1 Trustees Report

## Chair's Message

Once again I am delighted to be able to share with you something of what has been a very successful and positive year, in spite of it being extremely busy and full of change. Our services have continued to perform at a high level and we can be justifiably proud of them whilst never being complacent.



Our Trustee recruitment drive has been very productive and we have recruited three new Trustees in the last eighteen months. Two of our Trustees (Doug Haynes and Patricia Holder) resigned as they planned to from the Board during the year and We are currently a Board with nine trustees, with another trustee about to join us. We have recruited Trustees with specific skills that we needed and we expect all Trustees to be active and to assume responsibility for a wide range of operations and activity. In this way we are able to share the load and develop quickly and effectively.

We are also about to introduce a committee structure to the governance of the organisation which should mean that the way decisions are made is more effective and efficient, and we are intending that our members and volunteers have more input in the way our services are run.

We are adapting to the new commissioning arrangements introduced by Cheshire West and Chester Council which sees us sub-contracting with two organisations that in turn contract directly with the Council. These organisations are Cheshire Community Action, where the services in question are the OPAL Clubs, and the Carers Trust, where the services in question are our two Carer Support services - BreakTime and the new Carer Connect service. In both cases the reporting arrangements are different and involves use of a new data collection system. We have along with other organisations done what was required to comply with the new data protection regulations. This has all required some considerable additional effort and expertise on the part of our staff team and trustees.

Our fund raising activity has again run at a high level during 2017-18 and we were delighted in early Spring to obtain a further funding award for our GoOnline service from the Westminster Foundation, together with an award from the Big Lottery (Awards 4 All). We ran some planned fundraising events through the year including a Race night, held in September. We also gained from the fundraising undertaken through the year by one or two of our individual volunteers. We benefitted from the income gained from the Chester Patchwork and Quilters Group who raffled a beautiful handmade quilt and chose us as the charity they wished to donate to. We received a welcome donation from RSK, a local business. Finally, towards the end of the year we discovered that we had been fortunate enough to be selected by Rowlinsons Solicitors, based in Frodsham, to be their Charity of the year. The relationship we are developing with Rowlinsons is very positive and we feel truly honoured to have been chosen by them for this.

I always try to ensure that I give sufficient praise and gratitude to our volunteers, and also to our staff, for their contribution to the organisation. Both are essential to our successful operation and we know that our members and all coming into contact with our services are admiring of them, their dedication and commitment.

As we move forward into 2018-19 we can be reassured that despite the heavy demands placed upon us all we have emerged relatively unscathed and in many respects stronger and more resilient.

## Our Objectives

**Our mission is to offer accessible, enabling and enjoyable daytime activities for older people in rural West Cheshire.**

Our principal objective is to provide a benefit for older people who are in need of social inclusion because they are housebound or socially isolated and are finding it difficult to take part in social activities in their community without the support of others.

## Review of Activities and Achievements

RCS continues to provide our established OPAL services – OPAL Clubs, OPAL BreakTime, and OPAL GoOnLine – but we have introduced two new services – OPAL New Horizons and OPAL What's Cooking. These new services are funded by Brightlife. All OPAL services are provided for older people living within rural areas of West Cheshire.

RCS continues to be financially sound, and we have maintained a level of reserves which would allow us to run for at least 6 months if current funding sources become unavailable.

The RCS website [www.opalservices.org.uk](http://www.opalservices.org.uk) includes information about all our activities plus details on how to contact us and support us.

## OPAL Clubs

OPAL Clubs are social clubs for older people who are finding it difficult to get out and about and to socialise with family, friends and other people in their communities.

OPAL Clubs are held at Frodsham, Helsby, Kelsall, Malpas, Tarporley and Tattenhall, generally from 10.00 am to 3.00 pm.



Through the provision of interesting and entertaining social activities, and opportunities to share meals with fellow members, we aim to improve the well-being of OPAL Club members through companionship with other members and volunteers. We involve members in deciding which entertainment activities are arranged, so that we take account of their own interests.

The OPAL Clubs also provide a weekly break for some of the carers of our members, many of whom are older people themselves.

Through the year, outings are arranged to local venues such as garden centres, pubs and canal boat trips, especially in the summer and around Christmas time. Speakers and entertainers are invited to the Clubs, and also lifestyle advisers such as health professionals, local police officers, pharmacists and local clergy.

The Malpas OPAL Club welcomed the provision of a Community Minibus purchased by the Malpas community through grants and fund raising.

118 members attended the OPAL Clubs for some period during the year, compared to 123 last year. The total number of registered members in the 6 OPAL Clubs at the end of March 2018 was 86, a slight fall from 89 at April 2017. During the year, 32 people left their local OPAL Club, a 32% change in overall membership. Many OPAL Club members are very elderly and frail, and absence rates because of ill health can sometimes be high at times.

The total number of OPAL Club volunteers was almost unchanged at 168 at March 31st, compared with 170 at the end of the last financial year.

## OPAL BreakTime

The BreakTime service supports unpaid carers of older people living in rural West Cheshire and is now well established and very much valued by those using it.

As with all our services, it is only made possible by our wonderful volunteers who provide a bespoke service to both the carer and to the older person they care for. This allows the carer a little time on a planned and regular basis to do something they want to do and to recharge their batteries. They may choose to spend time out of the house, get involved in a hobby or activity, or they might go out with a friend or maybe decide to relax at home knowing the person they care for is being well supported by our volunteer. Some carers prefer to accompany the volunteer and person who is cared for on a trip out.

There are a whole range of opportunities available and the service is very flexible and responsive. Strong relationships can be forged between the volunteer and carer and the person cared for, and some of our partnerships have lasted a long time.

In 2017-18, BreakTime proved to be a busy and productive year and every attempt was made to meet the needs of those new carers who were referred or referred themselves for the service. Inevitably, we continue to be dependent on our existing volunteers and we are continuously seeking to attract new volunteers into the service in order that we can continue to meet the rising demand from carers for our service.



By the end of March 2018 we had provided the BreakTime service to 39 carers (an 11% increase from 35 at the end of the previous financial year).

We provided 1,018 hours of breaks this year, a fall of 27% from the previous year.

The number of volunteers increased from 19 to 20 during the year.

## OPAL GoOnLine

GoOnLine offers older people and their carers the opportunity to become more proficient and confident using various forms of communication technology including email, FaceTime and Skype, Facebook and Google searches, using iPads and other tablets, laptops and smartphones.



The service provided is offered in many locations, all in rural West Cheshire. These are drop-in sessions, run by volunteer mentors coordinated by our Organisers. Those who have used the service have benefitted greatly and developed their skills in areas they wanted to pursue. The sessions are informal and provide a good social opportunity for those who come along.

The benefits of this service are wide-ranging. Some people have been able to achieve renewed communication with family and friends who they had not been able

to keep in regular contact with. Others have been able to start paying bills and shopping on line.

We know some older people are at risk of getting left behind in this digital age and this can lead to them feeling somewhat isolated from the rest of the world. This is often further exacerbated by health issues they may have which can lead them to be less mobile and independent, all of which can add up to them becoming quite isolated and with feelings of great loneliness.

Our service is there to turn the tide for those who for different reasons have not been able to embrace the technology we are increasingly dependent on. We are proud of what we have been able to offer people and enjoy seeing what they can achieve with our support.

We have been delighted in 2017-18 to have received from the Westminster Foundation and RSK grant funding to enable the service to further develop. We receive no funding from the Local Authority or from the National Health Service to provide this service so it is heart-warming to see that others with access to funding are able to see the value of the service and contribute to it.

During 2017-18, GoOnLine sessions were held in Ashton Hayes, Bulkely, Cotebrook, Crowton, Farndon, Kelsall, Kingsley, Manley, Oakmere and Tilston.

In addition to our regular sessions, this year we ran four very successful extra sessions open to all our OPAL volunteers and carers. Subjects included on-line security, comparing utilities and using comparison websites, and wellbeing (including talks from local police and information on avoiding door step scams and cyber-crime). We also had a trip to Liverpool and a visit to the House of Memories.

We ran 118 regular sessions during 2017-18. The number of volunteers increased slightly from 13 to 14 by the end of the year but they provided 856 hours of volunteer support, a creditable increase of 50% compared to the previous financial year. We recorded 419 client attendances, a small increase of 1.5% compared to last year.

## OPAL New Horizons

New Horizons, a Brightlife funded service, started in the early summer of 2017. This new service provides support to people who feel they need help connecting with their local community in a more meaningful way, supporting people to make new social connections and contributing to their community once again.

Our aim is to provide one-to-one volunteer “buddies” to help service members to take up new hobbies and interests or to re-connect with an old pursuit they’ve not been able to enjoy of late.

By Christmas 2017, Thursday morning drop ins at Frodsham Library were well attended and became the main route for self-referrers to become involved with the service.



Connections with other OPAL services in the area are in place, plus strong links have been established with local groups and organisations, including walking groups, a chess club, a craft club, “knit and natter” group, a church lunch club and a local choir.

Service members have enjoyed an increasing number of informal social opportunities including regular music sessions at the Frodsham Arts centre and meetings in local cafes.

By March 2018, New Horizons had received 25 referrals, and the 4 volunteers were supporting 13 members.

Brightlife were very pleased with this start-up performance and have awarded us a further year’s funding which will take us through to May 2019.

## OPAL What's Cooking?

What's Cooking?, another Brightlife funded new service, also started in summer 2017.

What's Cooking? is a community club where people who have an interest in food and cooking can meet and enjoy the company of others who share their interest and passion.

The principal aim is to help older people to renew their interest and skills in cooking and eating good food, and to do so in good company and whilst having fun. Anyone with an interest in cooking is welcome.

In keeping with its theme, What's Cooking? spent Autumn 2017 slowly simmering (i.e. finding a venue, some volunteers and the first members) and when we lifted the lid in October and saw the results, it was pleasing to see we had developed a recipe for success!

At the start of 2018, the club began to hold regular fortnightly meetings at the Frodsham Methodist Church, alternating demonstrations led by a volunteer, and a variety of activities including quizzes, challenges and ideas sharing.

In February 2018, we set up a second What's Cooking club in Helsby at The Windings, an Extra Care Housing complex. With a different venue, different volunteers and a more dependent but still enthusiastic group of members, this second club is following a rather different recipe to success. This group brings interesting and varied memories to the feast, and these elements of reminiscence, together with using food and senses, stimulate discussion and entertainment within the group.

The clubs are run by volunteers who share their own passion and knowledge of cooking and food to create sessions which are interesting and stimulating, whilst keeping a relaxed and friendly atmosphere for participants.

By March 2018, What's Cooking? had attracted 19 active members and 8 volunteers.

Brightlife were very pleased with this start-up performance and have awarded us a further year's funding which will take us through to May 2019.



## Volunteers

Volunteers are absolutely essential to enable us to run our services, by giving freely their enthusiasm, time, energy and expertise, and also by providing transport, cooking lunches, making teas - and just being friendly and helpful! Some also help manage the charity through acting as charity trustees and serving on committees and action groups. We are especially appreciative of those dedicated volunteers who support more than one service.



The Westminster Foundation continued to provide funding to help us recruit and train our volunteers. This funding is invaluable in supporting our continuous efforts to recruit volunteers for our services.

We are finding that volunteer recruitment is gradually becoming more difficult year by year, and we may need to put more resources into volunteer recruitment in future.

We aim to recruit local people for each of our local services, so that they can use their skills and experience to benefit their own local community.

Our volunteers gain many benefits themselves from their activities in support of our members and service users, thus providing additional significant social value from the Charity's activities.

The total number of volunteers supporting our OPAL services increased by 7% during the year, from 200 to 215 at the end of March 2018.

## Financial Review

**OPAL Clubs:** In 2017-18, the charity received £18,800 from CWaC Adult Social Care as a six-month grant to support the OPAL Club service and core costs. In October 2017 CCA, the new commissioning body for this service, awarded a further £17,220 for the remainder of the year. This represents a reduction in funding on previous years and this funding will not increase moving forward.

The OPAL Clubs support the charity by making a payment in relation to the fee income they receive. In 2017-18, this totalled £5370. This contribution from the Clubs is now essential in supporting the core costs of running the OPAL Club Service as grant funding increasingly falls short of costs. This contribution will need to rise in the future, as grant funding reduces, and reluctantly we have taken the decision to increase the member's daily fee from April 2018.

The OPAL Clubs receive donations and grants from individuals and local organisations, which together with fund raising events have enabled them to buy new equipment and provide entertainment and outings for their members.

All the OPAL Clubs as well as the main charity have interest bearing accounts for any surplus funds they hold.

**Break Time:** £16,000 was awarded through the Carers Grant by CWaC and the Cheshire West and Vale Royal Clinical Commissioning Groups to continue the BreakTime service for a further 6 months. After a review of the commissioning arrangements, this grant was reduced to £12,500 for the remainder of the year. The total represented a reduction of £3,500 for the year and this reduced figure is being carried forward into 2018-19.

**Go on Line:** The 12-month award of £24,495 from the Duke of Westminster Foundation in January 2017 funded the project during the course of 2017-18. Further funding has been obtained to carry the project forward into 2018-19.

**Bright Life:** The charity was awarded funding of £18,000 by Brightlife to begin two new one-year projects from April 2017 - What's Cooking and New horizons - initially in the Frodsham area. This funding was increased during the year to allow for extra staff hours and a further 12 month's grant has been secured to continue the project into 2018-19.

Brightlife is a Big Lottery funded project which aims to reduce social isolation across the local area by creating different activities and opportunities, and help people stay connected. For more information, visit [www.brightlifecheshire.org.uk](http://www.brightlifecheshire.org.uk).

**Volunteer Recruitment:** The Westminster Foundation in January 2017 awarded the charity £4872 to enable us to devote resources specifically to volunteer recruitment and training. This funding provided for the service during 2017-18.

## Strategic Funding Group

The Strategic Funding Group continues to strive to secure additional funding to support and expand our services, which also includes our own fund raising events:

- The RCS '1000 Club' received income of £4,583 from which prize money of £2,980 was paid.
- A Race night in October raised £1,330
- A Christmas raffle in December raised £605
- OPAL Services charity boxes and additional small gifts raised £186.
- An OPAL Club volunteer ran a sponsored event for the organisation raising £700
- RCS has two internet services to help us raise funds. [www.easyfundraising.org.uk](http://www.easyfundraising.org.uk) This website collects money from online retailers when online purchases are made and passes those funds to a designated charity. [www.mydonate.bt.com](http://www.mydonate.bt.com) This website facilitates direct giving and allows those completing any sponsored events to create a fundraising page linked to our charity. £135 was received through these sites.
- A Virgin Money Giving site <https://uk.virginmoneygiving.com/RowlinsonsSolicitors> was set up initially for Rowlinson's fundraising events but will remain as a giving portal for us into the future. We have been selected as Rowlinson's Charity of the Year for 2018-2019.
- Chester Patchwork donated £615
- RSK donated £500.
- The charity received £325 in Gift Aid from HMRC from donations from individual tax payers.

Monies raised from in-house fundraising events will be utilised to support Volunteer Recruitment and Training in 2018/19.

The charity is aware that there are no certainties about future funding and 2017-18 has been challenging for the charity with funding being cut in real terms for two core services. Costs increase and the organisation therefore needs to be continually looking to secure additional funding where possible to support all of our services.

The charity has been fortunate to accumulate some reserves over its 7 years of operation and the Trustees are confident that the financial position of the charity is secure and satisfactory.

## Reserves Policy

Our Reserves Policy is to designate sufficient reserve funds to cover commitments and responsibilities across all our current services for at least 6 months of current operations.

## Risk Assessment

The Board has carried out a comprehensive analysis of risks to future operations and has identified these 2 main risks:

- a significant reduction in ongoing grants and other funding
- not enough suitable volunteers for planned services

We have taken appropriate actions to control or reduce these risks to acceptable levels. In particular, the risks to funding levels has determined our Reserves Policy and reinforced our efforts to secure and maintain longer-term funding from a range of sources.

The Board of Trustees has concluded that RCS has sufficient assured funding and other resources to fulfill its commitments and responsibilities until at least the end of the 2018-19 financial year.



### Jane Colville

Trustee Director and Chair of Board of Trustees



26<sup>th</sup> September 2018

## 2 Company Information

Rural Community Services (West Cheshire) is a company limited by guarantee.

<b>Charity Name</b>	Rural Community Services (West Cheshire)
<b>Registered company no.</b>	7521625 (England and Wales)
<b>Registered office</b>	18 Utkinton Road, Tarporley, Cheshire CW6 0HS
<b>Date of Incorporation</b>	8 <sup>th</sup> February 2011
<b>Date activities commenced</b>	22 <sup>nd</sup> May 2011
<b>Accounting reference date</b>	31 <sup>st</sup> March
<b>Registered charity no.</b>	1143753

### Board of Trustee Directors 2017-18

P Cllr Mrs Gill Clough	From February 2011
P Cllr Mrs Jane Colville	From February 2011, Chair
P Cllr Mr Doug Haynes	From February 2011, until January 2018
Mrs Eula Hersey	From November 2017
P Cllr Mrs Pat Holder	From July 2012, until January 2018
Mrs Ilene Hoyle	From January 2015
Mr Roger Parrott	From February 2011, Secretary
Dr Victoria Ridgway	From March 2018
Mrs Gill Swash	From July 2017
Mrs Mary Thompson	From February 2011, Treasurer
P Cllr Mr John Webb	From October 2011

**Company Secretary** Mr Roger Parrott

**Independent Examiner** Susan H Jelks CTA ATT  
Chartered Tax Consultant & Accountant  
Yew Tree House  
Abbey Green  
Whixall  
Whitchurch  
Shropshire SY13 2PT

**Bankers** The Co-operative Bank plc  
PO Box 101  
1 Balloon Street  
Manchester M60 4EP

### Governing Document

The Governing Document for Rural Community Services (West Cheshire) is the Memorandum and Articles of Association.

## Public Benefit

The Trustees believe that RCS provides its services wholly for the public benefit in rural areas of West Cheshire, in compliance with Charity Commission guidance on Public Benefit.

## Trustees

At March 31<sup>st</sup> there were nine Trustees on the RCS Board of Trustees who are also Directors of the Company for the purposes of Company Law.

Mr Doug Haynes and Mrs Pat Holder resigned as Trustees in January 2018.

Three new Trustees were elected during this period – Mrs Gill Swash in July 2017, Mrs Eula Hersey in November 2017, and Dr Victoria Ridgway in March 2018.

The procedure for the appointment of Trustees and the election of a Chair for Board meetings is set out in the Articles of Association.

There must be at least 5 Trustees but there is no maximum set, and the Board is intending to appoint additional Trustees in the future.

## Responsibilities of Trustees

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with UK Generally Accepted Accounting Practice (UK Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs at the charity and of the surplus/deficit of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- prepare the financial statements on the on-going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as the Trustees are aware:

- there is no relevant information of which the charity's independent examiner is unaware,
- 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.

## Management and Organisation

A Steering Group comprising the Trustees plus a number of advisors from each of the OPAL services acts as the management body of the charity, with three reporting sub-committees – Finance, Human Resources and Fundraising. Each OPAL Club has its own Management Committee.

In 2018-19, the trustees intend to re-organise the management of the organisation, introducing a committee structure with the aim of improving the effectiveness and efficiency of decision making.

The charity employs 6 part-time staff (at end March 2018) but it also relies heavily on the time and energy given generously by over 200 volunteers.

The Trustees wish to record their thanks to the staff and volunteers for their dedication and contributions to the development of the charity through the year.

## Future Plans

The 2016 3-year Business Plan focusses on the actions required to ensure the ongoing success of the charity and its services, and actions to improve the governance and robustness of the charity in dealing with potential future operational and financial situations.

The 2016 Business Plan will be reviewed and updated in the next financial year 2018-19.

## Declaration

The Trustees declare that there were no Serious Incidents, as defined by the Charity Commission, or any other matters which should have been brought to the attention of the Charity Commission.

## Small Company Provisions

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

## Independent Examiner

Susan Jelks was re-appointed as independent examiner at the 2017 AGM.

This Trustees Annual Report was approved by the Board of Trustees on 26th September 2018.



### **Roger Parrott**

Trustee Director and Honorary Secretary  
26th September 2018



### **3 Report of the Independent Examiner For the Year ended 31 March 2018**

Report to the trustees/members of Rural Community Services (West Cheshire) on the accounts for the year ended 31 March 2018, charity number 1143753, set out on pages 14 to 20.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- 1) examine the accounts under section 145 of the Charities Act
- 2) to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b)) of the Charities Act, and
- 3) to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with 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 the trustees concerning such matters. The procedures undertaken do not provide all 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:

- (a) to keep accounting records in accordance with section 130 of the Charities Act, and
  - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
- have not been met.



Signed:

Date: 26th September 2018

**Susan H Jelks** CTA ATT  
Chartered Tax Consultant & Accountant  
Whitchurch, Shropshire

**4 Statement Of Financial Activities and Balance Sheet**  
**(Including Income & Expenditure Account)**  
**For The Year Ended 31 March 2018**

<b>4.1 Financial Activities</b>	<b>Notes*</b>	<b>Total Funds 2018 £</b>	<b>Unrestricted Funds 2018 £</b>	<b>Restricted Funds 2018 £</b>
<b>Incoming Resources</b>				
<b>Incoming Resources from Generated Funds:</b>				
<i>Voluntary Income:</i>				
Donations & Grants	<b>2</b>	51,677	7,402	44,275
<b>Activities for generating Funds:</b>				
Members Fees		37,614	22,568	15,046
<b>Incoming Resources from Charitable Activities:</b>				
Grants & Contracts	<b>3</b>	130,239	22,258	107,981
<b>Total Incoming Resources</b>		<u>219,530</u>	<u>52,228</u>	<u>167,302</u>
<b>Resources Expended</b>				
Costs directly allocated to activities	<b>4</b>	143,451	48,950	94,501
Managerial, Governance & Support costs	<b>4</b>	25,274	25,274	0
<b>Total Resources Expended</b>		<u>168,725</u>	<u>74,224</u>	<u>94,501</u>
<b>Reconciliation of Funds</b>				
Total funds brought forward		88,550	56,475	32,075
Net movement in funds during the period		50,805	(21,996)	72,801
<b>Total Funds Carried Forward</b>		<u>139,355</u>	<u>34,479</u>	<u>104,876</u>

The statement of financial activities includes all gains and losses in the period/year. All incoming resources and resources expended derive from continuing activities.

\* The notes in section 5 form part of these financial statements.

**4.2 Balance Sheet**  
**As at 31 March 2018**

	Notes	2018		2017	
		£	£	£	£
<b>Fixed assets</b>					
Tangible Assets	7		4,966		6,197
<b>Current assets</b>					
Debtors	8	12,018		6,340	
Cash at Bank LMCs		58,502		51,988	
Cash at Bank RCS		34,375		33,514	
Reserve Bank accounts		105,000		75,000	
CAF Account RCS		506		506	
Cash in Hand		14		4	
		<u>210,415</u>		<u>167,352</u>	
<b>Creditors</b> – amounts falling due within one year	9	<u>(26,382)</u>		<u>(35,355)</u>	
<b>Net current assets</b>			<u>184,033</u>		<u>131,997</u>
			188,999		138,194
<b>Creditors</b> - Amounts falling due after one year & within five years	10		-		-
<b>Net Assets</b>			<u>188,999</u>		<u>138,194</u>
<b>Unrestricted Funds</b>	11		70,784		92,780
<b>Restricted Funds</b>	11		118,215		45,414
<b>Total funds</b>			<u>188,999</u>		<u>138,194</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year to 31 March 2018. The members have not required the company to obtain an audit of its financial statements for the year to 31 March 2018 in accordance with Section 476 of the Companies Act 2006. The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 26th September 2018 and were signed on their behalf by:

*M Thompson*

**Mary Thompson**  
 Trustee Director and Honorary Treasurer  
 26th September 2018



## 5 Notes to the Financial Statements

### For the year ended March 31st 2018

#### 5.1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period/year.

##### (a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities and in accordance with the Companies Act 2006 and the Statement of Recommended Practice : Accounting and reporting by Charities, The Charities Act 2011.

##### (b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes. Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

##### (c) Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers including waived expenses where quantified has been included in these accounts.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance.

##### (d) Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure include any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates. The charity is not currently required to be VAT registered, nor has it chosen to be VAT registered on a voluntary basis.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

## 5.1 Accounting Policies continued.....

### (d) Resources Expended continued.....

All costs are allocated between the expenditure categories of the SoFA on a basis designated to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others apportioned on an appropriate basis where it is felt appropriate to do so, e.g. floor area, per capita or other estimated usage as set out in Note 4.

### (e) Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Initial costs of "small" items purchased, which form part of a total asset when viewed in the overall use of that asset, e.g. kitchen equipment/utensils/crockery, have been capitalised as a "set up" cost.

In future the cost of minor additions below £500 are not capitalised.

Depreciation is provided at rates to write off the cost of those assets over their expected useful life.

Fixed assets, equipment, furniture, fixtures and fittings 33.3% reducing balance basis.

5.2 Donations	Total	Unrestricted	Restricted
Donations	44,275	0	44,275
Miscellaneous	3,533	3,533	0
Voluntary contributions	3,312	3,312	0
Waiver of expenses	0	0	0
CWAC transport	557	557	0
	<u>51,677</u>	<u>7,402</u>	<u>44,275</u>

## 5.3 Incoming Resources from Activities to further the Charity's Activities

	Total	Unrestricted	Restricted
Contract OPAL Clubs	36020	0	36020
CWaC Grant	0	0	0
CWaC Breaktime	29,299	0	29,299
Carers Connect	3,000	0	3,000
Grants	300	0	300
Lottery	4,583	4,583	0
Fund Raising	9,227	9,227	0
Events/outings	1,235	0	1,235
GoOnline	23,046	0	23,046
New Horizons Services	7,016	0	7,016
Whats Cooking Service	7,817	0	7,817
Dementia Friends	248	0	248
Miscellaneous	5,864	5,864	0
Volunteer recruitment	2,584	2,584	0
	<u>130,239</u>	<u>22,258</u>	<u>107,981</u>

## Notes to the Financial Statements (continued)

5.4 Total resources Expended	Total	Unrestricted	Restricted
<b>Costs directly allocated to activities</b>			
Centre Rent	12,465	0	12,465
Staff salaries, PAYE/NIC	28,326	28,326	0
Carer Connect	1,191	0	1,191
Breaktime	23,384	0	23,384
GoOnLine	17,786	0	17,786
Dementia Friends	194	0	194
New Horizons	4,586	0	4,586
Whats Cooking	4,450	0	4,450
Volunteer costs	2,452	2,452	0
Transport costs	14,949	0	14,949
Lunches & refreshments	12,903	0	12,903
Other directly related expenses	1,248	0	1,248
Direct fundraising costs/expenses	2,302	2,302	0
Direct events/outings costs	10,620	9,323	1,297
Volunteer training/CRB checks	54	54	0
Gifts & Cards	1,868	1,868	0
Miscellaneous	4,673	4,625	48
	<u>143,451</u>	<u>48,950</u>	<u>94,501</u>
<b>Managerial, Governance &amp; Support costs</b>			
Staff salaries, PAYE/NIC	9,061	9,061	0
Staff travel	19	19	0
Staff training, other & recruitment costs	1,549	1,549	0
CRB checks	(11)	(11)	0
Professional Fees	606	606	0
Independent Examination/accountancy fees	1,075	1,075	0
Insurance	1,284	1,284	0
Publicity/website	204	204	0
Stationary & postage	1,115	1,115	0
Telephone/broadband	707	707	0
Office/meeting room rental	848	848	0
Lottery	2,940	2,940	0
Consumable equipment	2,539	2,539	0
Fund raising managerial	311	311	0
Miscellaneous	36	36	0
Depreciation	2,991	2,991	0
	<u>168,725</u>	<u>74,224</u>	<u>94,501</u>
<b>5.5 Net Incoming Resources for the Year</b>			
This is stated after charging:			
	<b>2018</b>	<b>2017</b>	
Depreciation	2,991	3,094	
Independent Examination costs	1,075	950	
	<u>1,075</u>	<u>950</u>	
<b>5.6 Trustee Remuneration &amp; Related Party Transactions</b>			
No members of the management committee received any remuneration during the year. All travel and other management costs re-imbursed to members were substantiated and fully documented accordingly.			
	<b>2018</b>	<b>2017</b>	
Such costs amounted to:			
Roger Parrott	23	132	
Mary Thompson	114	79	
Total	<u>137</u>	<u>211</u>	

## Notes to the Financial Statements (continued)

### 5.6 Taxation

As a registered Charity it is exempt from tax on income and capital gains.  
The Charity does not currently operate a trading section which could fall within taxation regulations.

### 5.7 Tangible Fixed Assets

#### Cost

	Total	Equipment
At 1st April 2017	25,221	25,221
Additions in year	4,127	4,127
Disposals in year	(2,367)	(2,367)
As at 31 March 2018	<u>26,981</u>	<u>26,981</u>

#### Depreciation

At 1st April 2017	19,024	19,024
Charge for the year	2,991	2,991
Eliminated on disposals	0	0
As at 31 March 2017	<u>22,015</u>	<u>22,015</u>

#### Net Book Value

As at 31 March 2017	<u>4,966</u>	<u>4,966</u>
As at 1 April 2017	<u>6,197</u>	<u>6,197</u>

### 5.8 Debtors

	2018	2017
Sundry debtors	11,749	5,997
Prepayments	269	343
	<u>12,018</u>	<u>6,340</u>

### 5.9 Creditors - Amounts falling due within one year

	2018	2017
Deferred Income;		
GoOnLine	10,000	21,500
Dementia Friends	0	248
Volunteer Recruitment	0	2,584
Brightlife - New Horizons	1,600	1,069
Brightlife - Whats Cooking	1,550	0
	<u>13,150</u>	<u>25,401</u>
Accruals	13,232	9,954
	<u>26,382</u>	<u>35,355</u>

### 5.10 Creditors - Amounts falling due after one year & within five years

	2018	2017
Deferred income	<u>0</u>	<u>0</u>

Notes to the Financial Statements (continued)

5.11 Movements in Funds

	At 1 April 2017	Incoming Resources	Outgoing Resources	At 31 March 2018
<b>Restricted Funds</b>				
Donations	54,281	44,275	0	98,556
Grants & Contracts	209,799	107,981	0	317,780
Members Fees	30,450	15,046	)	45,496
Specific activities	(178,893)	0	(94,501)	(273,394)
Managerial, governance & support cost	(70,223)	0	0	(70,223)
<b>Total Restricted Funds</b>	<u>45,414</u>	<u>167,302</u>	<u>(94,501)</u>	<u>118,215</u>
<b>Unrestricted Funds</b>				
Donations	27,842	7,402	0	35,244
Members Fees	168,242	22,568		190,810
Grants & Contracts	284,603	22,258	0	306,861
Managerial, Governance & support costs	(325,891)	0	(25,274)	(351,165)
Management Fee	0	8,418	(8,418)	0
Activities costs	(62,016)	0	(48,950)	(110,966)
<b>Total Unrestricted Funds</b>	<u>92,780</u>	<u>60,646</u>	<u>(82,642)</u>	<u>70,784</u>
<b>Total Funds</b>	<u>138,194</u>	<u>227,948</u>	<u>(177,143)</u>	<u>188,999</u>