



**RCS**

***OPAL Services (Older People Active Lives)  
Rural Community Services***

***Trustees Annual Report and Financial Statements  
for the Year ended March 31st 2019***

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WESTMINSTER  
FOUNDATION



# **1 Trustees Report**

## **Chair's Message**

2018/19 spelt change on a number of fronts for Rural Community Services (RCS) and the OPAL services we deliver.

We said goodbye to our Honorary Secretary Roger Parrott who had been with us since RCS began as both a volunteer driver and one of the original Trustees. He contributed a huge amount to our charity and ensured that all the necessary organisational rules and requirements were met, deadlines hit and that as Trustees we were aware of our responsibilities. It's been said before but is worth repeating that we owe Roger a very big thank you for all he has contributed.

Roger's successor was Nikki Boardman who took over the role from him after the last AGM. Sadly, in March 2019 she had to resign as both the Honorary Secretary and Trustee for personal reasons but we have to thank her for what she contributed to the charity in the time she was with us. Helpfully Vicky Ridgway who is a Trustee offered to undertake the role in a temporary capacity until a permanent Honorary Secretary could be appointed. We are deeply grateful to her for being prepared to take this on.



We established an additional carer support service known as Carers Connect which works alongside our BreakTime service. We were able to move into our second year of delivery of our Brightlife funded services across Frodsham and Helsby, and start to provide a service in and around Farndon, an area where we had up until then only offered a GoOnline service to.

On the financial front we continue to be faced by reducing levels of statutory funding and having to find and rely on alternative sources including our own fundraising. Some of our services that were previously funded and contracted to us directly by Cheshire West and Chester Council are now under contracts to us by "umbrella" organisations such as Cheshire Community Action and Cheshire and Warrington Carers Trust.

Both these organisations contract directly with the Council on our behalf. This change has required us to establish new relationships and ways of working including the use of a different computerised data collection system.

We rose to the challenges posed by the major legal and regulatory changes involved in data protection and the new GDPR requirements, and have conformed to this although its complexity and detail caused us to despair at times.

Our commitment to volunteers saw us create a post within our staff team of Volunteer Coordinator and Jackie Clegg began work in early 2019. This post is important in demonstrating our commitment to volunteers who we know underpin the services and the organisation. Jackie, together with her colleagues are responsible for recruiting, supporting and training our volunteers, something that we recognise is a priority.

Our small team of eight part-time staff have worked tirelessly to ensure that our services are delivered in an effective and timely way to those older people and their carers who use OPAL.

During 2018/19 we introduced change to our organisational meeting structure, establishing six committees representing different functions and all reporting to the Board (diagram 1). We did so for a variety of reasons including efficiency and effectiveness and to make Trustees more aware of how our services function and the issues facing us.

We have been busy through the year working on our own image and the way we present ourselves to others and indeed to ourselves. With very valued support from Ceri George, a marketing consultant who offered us her services via Cheshire West Voluntary Action's SkillShare programme, we have been able to review and further develop our values and commitments and the way we present ourselves. This includes our name, logo, and the story we share with others about our past, present and future. Whilst our proposed new logo which represents life, growth, strength and reliability is shown in this annual report, the practical introduction of all the changes outlined will be in late 2019.

We have again been very well supported in so many ways through the year by Cheshire West Voluntary Action and we would also like to extend thanks to the DoubleTree Hilton Hotel who have continued to be generous in allowing us to use their facilities for meetings and events at reduced rates.

Well done to all those who contribute so much to RCS and our OPAL services and in particular our wonderful volunteers, our very skilled staff and our hard-working Trustees. 2018/19 has been both challenging and exciting for us and I'd like to show appreciation to you all for the part you have played.

## ***Our Objectives***

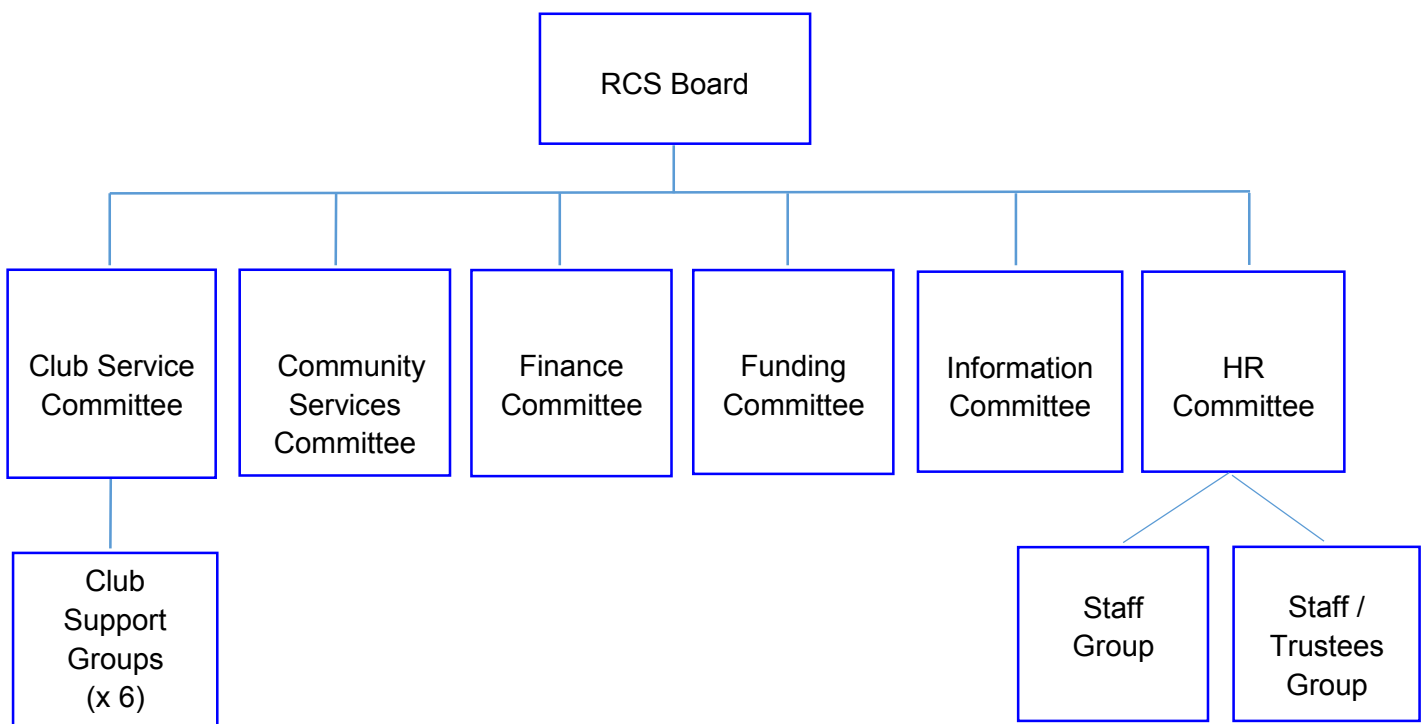
**Our mission is to offer accessible, enabling and enjoyable daytime activities for older people in rural West Cheshire.**

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.

## ***Organisational Committee Structure***

The introduction of the organisational meeting structure in this year has allowed the Board to have greater understanding of service delivery and become more efficient with the work required. The six committees report directly to the Board and a Trustee chairs each committee, outlined in the following diagram. The key work undertaken by the Board and six committees is reported in the next section.

## ***Organisational Structure of RCS***



## ***Review of our Activities and Achievements***

OPAL continues to provide our established services: OPAL Clubs, OPAL BreakTime, OPAL Carers Connect, OPAL GoOnLine, OPAL New Horizons and OPAL What's Cooking. All our services are provided for older people and their carers living within rural areas of West Cheshire.

### ***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 am to 3 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. Throughout the year, outings are arranged to local venues such as garden centres, pubs and canal boat trips. Speakers and entertainers are invited to the Clubs and examples include local artists, choirs and on occasions animals such as llamas and owls.

Evaluation of the clubs by the users have been positive, comments made include *“my only means of socialising, otherwise would be looking at 4 walls”*.

October 2018 saw the completion of our first year of delivering this service under a contract overseen by Cheshire Community Action. The staff have found the use of the Upshot programme provided by them, which records our attendance statistics and monitoring feedback surveys, of benefit.

During the year over 100 individual older people attended our Clubs, supported by 163 volunteers who helped to run the Clubs and organised activities, provided the transport and helped prepare the mid-day meal.

## ***OPAL BreakTime***

2018/19 was a busy year for OPAL BreakTime and by year-end 32 carers had received a service from 18 volunteers and 1,028 hours of breaks were delivered.

The greatest pressure on this service seems to be the fact that we have a greater need for volunteers than we have been able to recruit and as a consequence some carers have had to wait for a service from us.

The service provided is always bespoke and designed in conjunction with the carers and the people they care for so that it best suits their needs. As an individual's needs change these are taken account of and adjustments made.



Relationships between the volunteer and carer and the person being cared for can become strong and long lasting.

Feedback from all parties is very positive and it seems that what is provided is greatly appreciated and essentially gives back to the carer an opportunity to make the most of a few hours to themselves on a regular basis.



## ***OPAL Carers Connect***

OPAL Carers Connect is a new service and one that complements OPAL BreakTime well. It is aimed at carers who may be fairly new to the role of caring and who could benefit from the wealth of the information that is available to them and it offers the opportunity of being with other carers who might find such contact at an early stage very helpful.

The service involves small group get-togethers at which there may be an activity, a speaker or it may be that a trip out has been arranged. Every effort is made to include those being cared for so that the carer isn't excluded from this service.

Early signs are good about the take up and popularity of OPAL Carers Connect. We have seen 22 carers join in the first year. We feel that an additional advantage is that carers from OPAL Carers Connect can easily go on to join OPAL BreakTime if this is appropriate for them.

## ***OPAL GoOnline***

Our OPAL GoOnline service widened its spread in 2018 with several pop-up sessions taking place in villages that hadn't had a service previously.

These pilot sessions were generally very successful and were helpful in determining where further regular sessions might be arranged in the future.

In addition, some home based services were offered in situations where the person couldn't leave the house.



Those using the service with volunteer mentors talk very highly about it and what it has meant to them, opening new doors and opportunities. People report significant success finding they are better able to communicate with members of their family and friends and also to use the internet to explore areas of interest to them, to get involved in computer games in addition to learning to do on line shopping and banking.

In 2018/19 OPAL GoOnline sessions ran in 9 different places and had in total 379 people attend. In total 12 volunteer mentors assisted those using the service through the year, giving around 1,000 hours of their time.

## ***OPAL New Horizons and What's Cooking***

OPAL was awarded funding from Brightlife to continue to run both OPAL What's Cooking and OPAL New Horizons for a second year through 2018/19.

The funding also allowed us to expand into Farndon by starting up a What's Cooking group there.

Both schemes did very well during the year and built up the number of members who, through the opportunities provided, were able to socialise and form new or stronger relationships with others in their community.



Good partnership working happened in both schemes and some close friendships amongst members flourished.

Across all sites, whether it was Frodsham, Helsby or Farndon, the OPAL What's Cooking and OPAL New Horizons schemes were helped by having a small but strong band of volunteers.

Towards the end of 2018/19 an application was made to the Marshes Community Benefit Fund for funding to enable the charity to continue to operate and further develop these services across Frodsham and Helsby and those other local villages covered by the Community Benefit Fund.

We were delighted to hear just before the end of the financial year that we had been successful in obtaining this funding and would be able to continue to run these innovative services for a further year.



## ***Our Volunteers***

We have really focused our efforts around our volunteers this year.

At the start of the year, we invested in a part-time paid role, responsible for volunteer coordination. Jackie Clegg has implemented a more standardised approach to recruitment, ensuring volunteers are placed in the right role for them and that they have every opportunity to try out the many roles we have on offer and that they are fully supported in this.

With over 200 volunteers giving their time, enthusiasm, skills and dedication we find we are really offering high calibre services to all of our local communities.

Our volunteers are helping to run all our services, providing transport for our members to and from our OPAL Clubs, cooking a two-course hot lunch for our members, running activity sessions, helping members with IT issues and providing breaks for carers. We also now run some very innovative services which can draw in the younger older people and people who for all manner of reasons may be experiencing feelings of loneliness and isolation.

The Board of Trustees is also made up of volunteers and they manage the strategic direction of the organisation and the employees within it.

We offer many varied opportunities for local people to volunteer in their own communities and we find that this not only benefits those they help but also many find they feel better physically, emotionally and with a generally better sense of wellbeing themselves, thus providing additional significant social value to all the Charity's activities.

We are always seeking additional volunteers across the geographical area we cover and for the many volunteer roles we have. If you are interested please contact our Volunteer Coordinator, Jackie Clegg on 07592 464856.

## ***Finances and Funding***

### **OPAL Clubs**

In 2018/19, the charity received £34,440 from Cheshire Community Action, the commissioning body for this service, to support the OPAL Club service and core costs.

Cheshire Community Action is under contract to Cheshire West and Chester Council to deliver Early Intervention and Prevention Services through providers such as ourselves. This level of funding represents a decrease in previous funding and the service has become very dependent on the contribution made from the clubs.

In 2018/19 the OPAL Clubs contributed £8,418 towards core funding. The member fees were increased from £10 to £12 at the beginning of the year, the first rise since 2012, and this entire increase is required to support the main overheads of the service. Additionally, we received £800 from Bunbury Parochial Charities towards the OPAL Club Service.

The OPAL Clubs are self-supporting from the member fees, which pay for rent, transport and all refreshments at the club. The clubs also receive donations and grants from individuals and local organisations, which together with fund raising events, enable them to buy new equipment and provide entertainment and outings for their members.

The OPAL Clubs, as well as the overarching RCS charity, have interest-bearing accounts for any surplus funds they hold.

### **OPAL BreakTime**

Cheshire West and Chester and the Vale Royal Clinical Commissioning Groups awarded £25,000 from the Better Care Fund to continue the BreakTime service.

### **OPAL Carers Connect**

A grant of £8,000 was received from the Cheshire and Warrington Carers Trust from the Cheshire West Carer Support Fund. The Carers Trust is under contract to the Council to provide a range of support services to carers and we are under contract with them to provide one of these. This new service, which began initially in January 2018, has now been extended into a second year.

### **OPAL GoOnLine**

£10,000 from the Westminster Foundation and a further £10,000 from National Lottery 'Awards for All' supported the GoOnLine service in 2018/19.

### **OPAL What's Cooking and OPAL New Horizons**

The charity was awarded further funding of just under £21,000 from BrightLife to continue What's Cooking and New Horizons, with the scheme being extended to include the Farndon area. What's Cooking also received a grant of £400 from Frodsham Town Council.

### **Volunteer Recruitment**

The remainder of monies received from the Westminster Foundation in January 2017 paid towards the Volunteer Recruitment and Training Programme. During the year a decision was made to increase the emphasis on this aspect of our work and Jackie as Volunteer Coordinator was appointed in January 2019. In-house fund raising and donations are currently being used to fund this important role within the organisation.

Our **Strategic Funding Group** continued to be active in securing additional funding to support and expand our services and this included volunteer-run events from a year-long lottery and raffles, to a dramatic performance and evening meal at Eaton Park (kindly hosted by His Grace The Duke of Westminster and his staff).

A number of members and those using the service have recognised our worth and made generous donations too. Over time, we are developing relationships with those who fund us, and this has resulted in funders occasionally requesting bids from us.

One notable source of income from 2018/19 came from Rowlinson's Solicitors of Frodsham who named us as their Charity of the Year 2018/19. They were fabulous and tireless in this and we received £6,181 from their fundraising efforts throughout the year and are extremely grateful for their generous support. In addition, the following generous donations were made:

- From the Westminster Foundation a donation of £1,000 towards Christmas activities for our members.
- The Provincial Grand Lodge of Cheshire donated £2,500.
- We received a number of other donations from individuals and local organisations amounting to over £1,000.
- The Pudding Event in the summer raised £752.
- The RCS '1000 Club' received income of £3,779 from which prize money of £2,920 was paid, leaving a profit of £859.
- A Dinner and Theatrical night held at Eaton Park through the kindness of His Grace the Duke of Westminster in October raised £1,688.
- The Christmas raffle in December raised £703.
- OPAL Services charity boxes raised £305.
- The charity received £766 in Gift Aid from HMRC from donations received from individual taxpayers.
- A Virgin Money Giving website has been set up for online giving.

Monies raised from in-house fundraising events and from Rowlinsons' Solicitors will be used to support Volunteer Recruitment and Training in 2019/20.

In terms of the overall quality of our services and organisation it is said that we 'punch above our weight' and this is clearly the case with funding. We have no dedicated staff resource but with active volunteers, we still manage to secure funding not only for tried and tested areas of work, but also for the piloting of new work, in line with up-to-date research and statistics.

The charity is acutely aware that there are no certainties about future funding and 2018/19 continued to be challenging for us, with core funding being cut in real terms for two of our major services. In reality costs increase and the organisation therefore needs to be continually looking to secure additional funding where possible to support all of our services.

We have been fortunate to accumulate reserves over our eight years of operation and it is the opinion of the Trustees, that the financial position of the charity at this present time is secure and satisfactory.

## ***Reserves Policy***

As part of prudent financial management a portion of the unrestricted funds are designated as reserves. Our Reserves Policy is to maintain sufficient reserve funds to cover commitments and responsibilities across all our current services for at least six months of current operations.

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 2019/20 financial year.

## ***Information and Governance***

Like many organisations, we were affected by the introduction in May 2018 of the General Data Protection Regulations and the new Data Protection Act and have worked hard over a period of time to make sure we are compliant with the new legislation. We have appointed a Data Protection Officer, who is also a Trustee, and much of our efforts went into the introduction of robust consent processes. Our privacy notices can be found on our website and our data protection policies and procedures have all been revised and updated.

A major training event for staff and volunteers was held at the Portal Golf Club and we were pleased by the supportive response. We continue to take very seriously our obligations for keeping safe the personal data of our members, clients and staff.

We have carried out a comprehensive analysis of risks to future operations and maintains a risk register which now includes the following significant 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 and maintain other identified risks to acceptable levels.

Thank you to all who make a contribution to RCS and its OPAL services. 2018/19 has been both challenging and exciting for us and we look forward to the next twelve months of operation knowing we have your support and input.



**Jane Colville**

Trustee Director and Chair of RCS Board of Trustees

## **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 2018-19**

P Cllr Mrs Gill Clough	From February 2011
P Cllr Mrs Jane Colville	From February 2011, Chair
Mrs Eula Hersey	From November 2017
Mrs Ilene Hoyle	From January 2015
Mr Roger Parrott	From February 2011 until November 2018 (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
Mrs Nikki Boardman	From June 2018 (Secretary November 2018-March 2019)

**Company Secretary** Mr Roger Parrott/Nikki Boardman

**Independent Examiner** Rebecca Ellams FCCA  
Hall Livesey Brown  
HLB House  
68 High Street  
Tarporley  
Cheshire  
CW6 0AT

**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 eight Trustees on the RCS Board of Trustees who are also Directors of the Company for the purposes of Company Law.

Mr Roger Parrott resigned as Trustees in November 2018. One new Trustee was elected during this period – Mrs Nikki Boardman.

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.



## ***Future Plans***

During this year the Trustees and staff commenced a project to rebrand the organisation.

Ceri George from the CWVA SkillShare worked in partnership with a task and finish group to review how RCS and its OPAL services has grown since its conception in 2011 and whether there was a need to update the 'brand' and image. To commence this process all trustees and employees were invited to a workshop to review how OPAL is perceived and to explore the charities values and beliefs.

Feedback from those using the services has been an integral part of this review. The task and finish group used the workshop as a platform to develop a way forward.

From this work a number of key tasks have been addressed and the following has been established:

- We need to use one name consistently.
- We need to share our core values simply and clearly.
- The profile of the charity could be enhanced and promoted so more people understand our aims.
- We identified five priority areas which are to attract the right volunteers, access funding, provide more reliable services to those using our services, better respond to their needs and increase community engagement.
- We have written the story that underpins our organisation.
- A rebranding has been recommended including the use of one name so as to avoid any confusion and a new logo has been proposed (see below).



The Board have now taken forward the task and finish group recommendations and have formally set up a number of working groups to implement the proposed changes over a period of time.

## ***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***

Rebecca Ellams has been appointed as independent examiner.

This Trustees Annual Report was approved by the Board of Trustees on 11th September 2019.

A handwritten signature in blue ink, appearing to read 'VRidgway', enclosed in a thin black rectangular border.

**Dr Victoria Ridgway**  
Honorary Secretary

### **3 Independent Examiner's Report**

#### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RURAL COMMUNITY SERVICES (WEST CHESHIRE)**

I report to the trustees on my examination of the financial statements of Rural Community Services (West Cheshire) (the charity) for the year ended 31 March 2019.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements 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 financial statements to be reached.

Rebecca Ellams FCCA  
Hall Livesey Brown  
HLB House  
68 High Street  
Tarpoley  
Cheshire CW6 0AT

Dated: .....

## 4 **Statement of Financial Activities**

### Including Income & Expenditure Account

#### For The Year Ended 31 March 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
<b>Income from:</b>					
Donations and legacies	3	9,182	-	9,182	51,677
Charitable activities	4	35,859	113,333	149,192	130,239
Other trading activities	5	43,806	-	43,806	37,614
<b>Total income</b>		<u>88,847</u>	<u>113,333</u>	<u>202,180</u>	<u>219,530</u>
<b>Expenditure on:</b>					
Charitable activities	6	98,763	91,233	189,996	168,724
<b>Net (outgoing)/incoming resources before transfers</b>		(9,916)	22,100	12,184	50,806
Gross transfers between funds		101,225	(101,225)	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<u>91,309</u>	<u>(79,125)</u>	<u>12,184</u>	<u>50,806</u>
Fund balances at 1 April 2018		<u>70,784</u>	<u>118,215</u>	<u>188,999</u>	<u>138,194</u>
<b>Fund balances at 31 March 2019</b>		<u>162,093</u>	<u>39,090</u>	<u>201,183</u>	<u>189,000</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## 5 **Balance Sheet**

As at 31 March 2019

	Notes	2019		2018	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		2,556		4,965
<b>Current assets</b>					
Debtors	12	15,716		12,020	
Cash at bank and in hand		216,540		198,398	
		<u>232,256</u>		<u>210,418</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(33,629)</u>		<u>(26,383)</u>	
Net current assets			198,627		184,035
<b>Total assets less current liabilities</b>			<u>201,183</u>		<u>189,000</u>
<b>Income funds</b>					
Restricted funds	14		39,090		118,216
<u>Unrestricted funds</u>					
Designated funds	15	49,040		52,271	
General unrestricted funds		113,053		18,513	
			<u>162,093</u>		<u>70,784</u>
			<u>201,183</u>		<u>189,000</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2019.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for 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 incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with Section 476. These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 11th September 2019 and were signed on their behalf by:

*M Thompson*

**Mary Thompson**  
Trustee Director and Honorary Treasurer

**Company Registration No. 07521625**



## **6 Notes to the Financial Statements**

### **1 Accounting policies**

#### **Charity information**

Rural Community Services (West Cheshire) is a private company limited by guarantee incorporated in England and Wales. The registered office is 18 Uktinton Road, Tarporley, Cheshire, CW6 0HS.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.



## Notes to the Financial Statements (continued)

### 1 Accounting policies (continued)

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	3 Years straight line basis
-----------------------	-----------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### ***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

## Notes to the Financial Statements (continued)

### 1 Accounting policies (continued)

#### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Notes to the Financial Statements (continued)

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2019 £	2019 £	2019 £	2018 £
Donations and gifts	9,182	-	9,182	51,677
	<u>9,182</u>	<u>-</u>	<u>9,182</u>	<u>51,677</u>
<b>For the year ended 31 March 2018</b>	<u>7,402</u>	<u>44,275</u>		<u>51,677</u>
<b>Donations and gifts</b>				
Donations	3,819	-	3,819	44,275
Miscellaneous	453	-	453	3,533
Voluntary contributions	2,560	-	2,560	3,312
Transport	2,350	-	2,350	557
	<u>9,182</u>	<u>-</u>	<u>9,182</u>	<u>51,677</u>

## Notes to the Financial Statements (continued)

### 4 Charitable activities

	<b>2019</b>	2018
	£	£
Grants & Contracts	149,192	130,239
Analysis by fund		
Unrestricted funds	35,859	22,258
Restricted funds	113,333	107,981
	<u>149,192</u>	<u>130,239</u>
<b>Grants &amp; Contracts</b>		
Lottery	3,779	4,583
Fundraising	21,007	9,227
Miscellaneous	8,704	5,864
Volunteer recruitment	-	2,584
Contract OPAL Clubs	35,240	36,020
CWAC Breaktime	25,074	29,299
Carers Connect	9,403	3,000
Grants	250	300
Events/Outings	1,073	1,235
GoOnLine	22,309	23,046
New Horizons Services	9,632	7,016
Whats Cooking Service	11,675	7,817
Dementia Friends	-	248
Westminster foundation	1,033	
	<u>149,192</u>	<u>130,239</u>

### 5 Other trading activities

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	Total
	<b>2019</b>	<b>2019</b>	<b>2019</b>	2018
	£	£	£	£
Membership fees	43,806	-	43,806	37,614
<b>For the year ended 31 March 2018</b>	<u>22,568</u>	<u>15,046</u>		<u>37,614</u>

Notes to the Financial Statements (continued)

6 Charitable activities

	Charitable Expenditure 2019 £	Charitable Expenditure 2018 £
Staff costs	34,621	28,326
Centre rent	12,614	12,464
Carer Connect	5,455	1,191
Breaktime	19,392	23,384
GoOnLine	15,885	17,787
Dementia Friends	-	194
New Horizons	6,183	4,585
Whats Cooking	7,086	4,449
Transport costs	14,590	14,949
Lunches & refreshments	14,154	12,903
Other directly related expenses	1,754	1,248
Direct events/outings costs	12,557	10,620
Miscellaneous	451	4,727
Volunteer costs	3,047	2,452
Direct fundraising costs/expenses	1,962	2,302
Gifts & cards	1,144	1,868
Westminster Foundation	615	-
	<u>151,510</u>	<u>143,449</u>
Share of support costs (see note 7)	37,370	23,594
Share of governance costs (see note 7)	1,116	1,681
	<u>189,996</u>	<u>168,724</u>
<b>Analysis by fund</b>		
Unrestricted funds	98,763	74,224
Restricted funds	91,233	94,500
	<u>189,996</u>	<u>168,724</u>

## Notes to the Financial Statements (continued)

### 7 Support costs

	Support costs £	Governance costs £	2019 £	2018 £
Staff costs	11,307	-	11,307	9,062
Depreciation	4,328	-	4,328	2,991
Staff travel	282	-	282	19
Staff training, other & recruitment	2,423	-	2,423	1,549
Insurance	1,280	-	1,280	1,284
Publicity/website	487	-	487	204
Stationery, postage, telephone & broadband	3,879	-	3,879	1,822
Office/meeting room rental	1,062	-	1,062	848
Lottery	2,900	-	2,900	2,940
Consumable equipment	280	-	280	2,539
Fundraising managerial	7,668	-	7,668	311
Miscellaneous	1,474	-	1,474	25
Audit fees	-	1,000	1,000	1,075
Legal and professional	-	116	116	606
	<u>37,370</u>	<u>1,116</u>	<u>38,486</u>	<u>25,275</u>
Analysed between				
Charitable activities	<u>37,370</u>	<u>1,116</u>	<u>38,486</u>	<u>25,275</u>

Governance costs includes payments to the Independent Examiners of £1,000 (2018- £1,075) for Independent Examination fees

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.



## Notes to the Financial Statements (continued)

### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

	<b>2019</b>	<b>2018</b>
	<b>Number</b>	<b>Number</b>
	7	6
	<u>          </u>	<u>          </u>

#### Employment costs

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Wages and salaries	82,592	72,718
Social security costs	3,640	3,261
Other pension costs	504	222
Recharged as costs directly allocated to activities	(40,808)	(38,813)
	<u>45,928</u>	<u>37,388</u>

There were no employees whose annual remuneration was £60,000 or more.

### 10 Tangible fixed assets

	<b>Fixtures and fittings</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2018	26,980
Additions	3,278
	<u>          </u>
At 31 March 2019	30,258
	<u>          </u>
<b>Depreciation and impairment</b>	
At 1 April 2018	22,014
Depreciation charged in the year	5,688
	<u>          </u>
At 31 March 2019	27,702
	<u>          </u>
<b>Carrying amount</b>	
At 31 March 2019	2,556
	<u>          </u>
At 31 March 2018	4,965
	<u>          </u>

**Notes to the Financial Statements (continued)**

<b>11 Financial instruments</b>	<b>2019</b>	<b>2018</b>
	£	£
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	15,502	11,751
	<u>          </u>	<u>          </u>
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	33,629	26,383
	<u>          </u>	<u>          </u>

<b>12 Debtors</b>	<b>2019</b>	<b>2018</b>
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	15,502	11,751
Prepayments and accrued income	214	269
	<u>          </u>	<u>          </u>
	15,716	12,020
	<u>          </u>	<u>          </u>

<b>13 Creditors: amounts falling due within one year</b>	<b>2019</b>	<b>2018</b>
	£	£
Accruals and deferred income	33,629	26,383
	<u>          </u>	<u>          </u>

**14 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	<b>Movement in funds</b>				<b>Balance at</b>
	<b>Balance at</b>	<b>Incoming</b>	<b>Resources</b>	<b>Transfers</b>	
	£	£	£	£	£
Breaktime	23,567	25,074	(19,392)	(5,393)	23,856
New Horizons	776	9,632	(6,183)	(2,073)	2,152
OPAL Club Services	3,116	35,240	(37,231)	1,175	2,300
GoOnLine Service	2,783	22,309	(15,885)	(4,369)	4,838
What's Cooking Service	1,660	11,675	(7,086)	(2,073)	4,176
Carers Connect	(1,433)	9,403	(5,456)	(746)	1,768
2018 Funds Adjustment	87,746	-	-	(87,746)	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	118,215	113,333	(91,233)	(101,225)	39,090
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

An adjustment has been made in the accounts for the year to 31 March 2019 due to the presentation of the income and expenses for the previous year being inappropriately stated.

## Notes to the Financial Statements (continued)

### 15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Balance at £
	Balance at £	Incoming resources £	Resources expended £	
OPAL Clubs	52,271	11,046	(14,277)	49,040
	<u>52,271</u>	<u>11,046</u>	<u>(14,277)</u>	<u>49,040</u>

### 16 Analysis of net assets between funds

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Fund balances at 31 March 2019 are represented by:				
Tangible assets	2,556	-	2,556	4,965
Current assets/(liabilities)	159,537	39,090	198,627	184,035
	<u>162,093</u>	<u>39,090</u>	<u>201,183</u>	<u>189,000</u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2018 - none).