

WERNETH AND FREEHOLD COMMUNITY DEVELOPMENT PROJECT

England & Wales · Charity number 1035594

Details

Other names	WERNETH PROJECT
Status	Registered
Legal form	Charitable company
Company number	02889356
Registered	1994-03-24
Register	View on the Charity Commission register

Contact

Address	14 Tamworth Street Oldham OL9 7QU
Phone	01616282235
Email	wfcdp@hotmail.com
Website	wfcdp.com

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF FREEHOLD AND WERNETH WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL RELIGIOUS, OR OTHER OPINIONS BY ASSOCIATING TOGETHER WITH THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS; (FOR FURTHER DETAILS PLEASE SEE CLAUSE 3 OF THE MEMORANDUM)

Activities: Providing Front Line Advice each morning
Youth work and NEET work
Pre-school
Community Classes

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** THE AREA OF FREEHOLD AND WERNETH
- Oldham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£435,135	£392,198	-	-
2024-03-31	£407,678	£399,462	-	-
2023-03-31	£332,007	£314,520	-	-
2022-03-31	£334,671	£191,956	-	-
2021-03-31	£329,068	£229,039	-	-

Trustees

Name	Role	Appointed
KAREN WHITWORTH		
LINDA NUTTALL		2019-01-01
Margaret Anne Parrett		2023-11-30
Rachel Graham		2025-01-29
STEPHANIE JANE GILL		
Shazad Khadim		2025-01-29
TINA GRAHAM		

WERNETH AND FREEHOLD COMMUNITY DEVELOPMENT PROJECT

England & Wales - Charity number 1035594

Accounts

Werneth and Freehold Community Development Project

Charity No. 1035594

Company No. 02889356

Trustees' Report and Unaudited Accounts

31 March 2025

Werneth and Freehold Community Development Project
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Werneth and Freehold Community Development Project Trustees Annual Report

Werneth and Freehold Community Development Project

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 02889356

Charity No. 1035594

Principal Office

14 Tamworth Street
Werneth
Oldham
OL9 7QU

Registered Office

14 Tamworth Street
Werneth
Oldham
OL9 7QU

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

Shirley Dickson	(Resigned 29 January 2025)
Stephanie Gill	
Rachel Graham	
Tina Graham	
Shazad Khadim	(Appointed 29 January 2025)
Linda Nuttall	
Margaret Perrett	
Karen Whitworth	

Key Management Personnel

Chair	Karen Whitford
Treasurer	Tina Graham
Secretary	Stephanie Gill

Sponsoring Group representatives:

Freehold Community School:	No nominations received
UK Islamic Mission:	No nominations received
Pakistani Cultural Association:	No nominations received

**Werneth and Freehold Community Development Project
Trustees Annual Report**

Werneth Jamia Mosque: No nominations received
Christ Church, Chadderton: Linda Nuttall
Margret Parret

Community Representatives:

Karen Whitford
Tina Graham
Shazad Hussain
Steph Gill
Rachel Graham

Senior Staff Members:

Yvonne Burtonwood Project Co-ordinator
Gayle Cooper Early Years and Office Manager
Jill Griffiths Finance Manager

Accountants

Pennine Accounting Limited
109A Church Street
Littleborough
Lancashire
OL15 8AA

Bankers

Co-operative Bank PLC
P O Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company, limited by guarantee, incorporated on 19th January 1994 and registered as a Charity on 24th March 1994. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1

RECRUITMENT AND APPOINTMENT OF MANAGEMENT COMMITTEE

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirement of the Memorandum and Articles of Association the Management Committee shall comprise of not less than seven and not more than twenty six members made up as follows:

Werneth and Freehold Community Development Project Trustees Annual Report

a) Up to three representatives may be appointed by each of the following groups:

- UK Islamic Mission
- Pakistani Cultural Association
- Christ Church, Chadderton, Parochial Church Council
- Freehold Community School
- Werneth Jamia Mosque
- Such other groups as may be admitted to membership of the organisation from time to time.

b) Up to seven elected representatives of the community served by the Project, such representatives to be elected at the Annual General Meeting, from amongst the membership.

c) Such persons as may be co-opted by the Management Committee (not being more than one third of the total number of the Management Committee) who shall have full voting rights.

TRUSTEE INDUCTION AND TRAINING

New trustees are invited and encouraged to attend training sessions to familiarise themselves with the charity and the context in which it operates. These are jointly led by the Chair of the Management Committee and the Project Co-ordinator and cover:

- a) The obligations of the Management Committee members
- b) The main documents which set out the operational framework for the charity including the Memorandum and Articles of Association
- c) Resourcing and the current financial position as set out in the latest published accounts
- d) Future plans and objectives.

There is also an annual meeting for the Management Committee to reflect and to do some forward planning.

RISK MANAGEMENT

Procedures are in place to ensure compliance with current legislation and good practice to ensure the health and safety of staff, volunteers, service users and visitors to the Project. The staff work in different locations, all premises and activities are risk assessed. All staff undertake relevant training to reduce risk.

The pre-school operates under the OFSTED framework and staff undertake training to ensure the high standard of work is maintained.

We have counteracted the risk of inadequate funding by looking to some long-term funding schemes.

ORGANISATION STRUCTURE

The Werneth and Freehold Community Development Project has a Management Committee of members who meet every eight weeks. These members are representatives from local residents and organisations. The committee is representative of the local community in terms of its mix of people from different ethnicity, cultures, religions, gender and age. The committee are responsible for the strategic direction/policies of the charity.

The day to day management is delegated to the Project Co-ordinator and senior staff team. The Co-ordinator is also responsible for ensuring that the charity delivers services specified by funders and key performance indicators are met.

It is the responsibility of the Project to deliver quality services which respond to the needs specified by the local community.

Werneth and Freehold Community Development Project Trustees Annual Report

POLICIES TO ACHIEVE OBJECTIVES

The Project aims to meet the needs of the people of the Freehold area of the Werneth Ward and the surrounding areas of Oldham . This area is one of serious social and economic disadvantage. The Project works on community development principles, supporting people and meeting their need to be valued and supported and, in particular, enabled to work individually or corporately to improve the quality of their lives. The Project aims to reduce inequality and disadvantage, and to promote understanding and friendship across potential and actual barriers of race, culture, and religion. It is making a small contribution to the more just multi-cultural society, to which it is in our common interest to aspire.

The Project meets its aims through the employment of staff, the development of partnerships with other agencies and by the use of volunteers and trainees on placement.

The Werneth and Freehold Community Development Project Limited (WFCDP) is committed as an equal opportunities employer to eliminating all forms of discrimination, whether based on race, sex, disability, sexual orientation, age or religious belief, both through its work, and through its employment policy and practices. We consider such forms of discrimination to be demoralising for those who are affected and divisive and degrading for those who practice discrimination.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS IN THE YEAR.

The following section gives an overview of our work full details in annual report.

As the Project Co-Ordinator I am very proud of the whole staff team, management committee and volunteers for the difference they make every day and the hard work they have done this year.

WFCDP continues to use its' practical/financial and human resources to support the delivery of the charities aims and objectives, which is vital in these challenging times due to the cost of living crisis.

Development Work

Our prioritise for the year has been:

- Health and well being involving gardening, walking groups, cookery class, advice sessions around cooking on budget. Mental wellbeing reducing isolation and confidence building through our common interest groups.
- WFCDP had funding to run a popular confidence building programme with the aim of getting people back into employment, training , or further education.
- In partnership with Oldham Lifelong Learning we have ran arrange of classes including English, sewing , craft
- Our support for women/ families living in difficult circumstances continued and our worker is available for one to one support throughout the week.
- Support families and individuals to access available schemes such as foodbanks , digital access , clothes, food package.
- Our volunteer programme continued and we welcomed students on placement from local college and schools.
- We have ran many events bringing communities together across different culture and generations
- Mens work began in the evenings through partnership work with new volunteers from OPHA
- We had funding to issue direct support to households experiencing financial difficulties.
- We continue with partners to offer advice sessions and support from Family Hub , Citizen Advice and Early Help.

Werneth and Freehold Community Development Project Trustees Annual Report

Work with children (2-11years)

- We continue to manage the Panda Pre-school Playgroup operating from Christ Church Community Rooms. We are allowed up to 41 children per session 5 mornings and 3 afternoons a week, term time only.
- In our second Pre-school in Coppice, we are allowed 20 children per session and open 5 mornings and 5 afternoons per week, term time only.
- We run our Mini Panda parent and baby sessions at WFCDP
- We ran a popular holiday provision for parents and children.

Partnership Work

Partnership work is one of WFCDP strengths. We work with a range of both statutory and voluntary organisations. These include Oldham Life Long Learning, Christ Church, OMBC, Great Places Housing, OPHA, Oldham Women Network partners, Great Places, First Choice Homes, Oldham Poverty Group, Local district team and Oldham Action Together.

Staff Training and Project Development

Staff have undertaken various courses and professional development throughout the year. We have worked to raise our profile in the community, we have formalised our 'branding' for both the organisation and the pre-schools. We have updated WFCDP web page.

Staff and Project Development

Senior staff team Project Co-ordinator, Finance Manager, Early Years and Office Manager
Staff team 2 x Pre-school Managers, 2 x Deputy Managers and 10 x Assistants, 4 development workers, administrator apprentice and a cleaner.

The management committee have supported the project throughout the year and as always their support has been invaluable during this time. We welcomed new members.

Public Benefit

The trustees have had regard to the guidance on public benefit published by the Charity Commission.

FINANCIAL MATTERS

General funds showed a surplus of £23,406 in the year. At the year-end general funds carried forward were £169,802 and restricted funds carried forward were £94,016.

We are continuing with last year's funding strategy which continues to measure the current impact and we have undertaken a risk assessment for the coming year. We have a monthly review of our funding position. We have secured new funding streams this year and a rented rooms to a company 3 days a week. The Trustees consider the financial position of the Project to be satisfactory.

RESERVES POLICY

The Trustees have reviewed the organisation's need for reserves and consider that a minimum of three month's running costs, aiming to six months should be retained in general funds. At the year end the general funds met this target. Under our reserves policy trustees designated funding to enhance the work of the charity.

CONCLUSION

The Project has continued to maintain and develop its work in accordance with its agreed priorities.

Audit Exemptions

The trustees have decided to take advantage of the audit exemption provisions of the Companies Act.

**Werneth and Freehold Community Development Project
Trustees Annual Report**

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Tina Graham
Trustee
14 October 2025

Tina E Graham

signed on 16/10/2025, 12:57:36 BST
14/10/2025

**Werneth and Freehold Community Development Project
Independent Examiners Report**

Independent Examiner's Report to the trustees of Werneth and Freehold Community Development Project

I report to the charity trustees on my examination of the financial statements of Werneth and Freehold Community Development Project for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the company (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 your charity's financial statements 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.

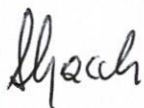
Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- 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.



18.11.2025.

Angelika Gacek (MAAT)
Pennine Accounting Limited
109A Church Street
Littleborough

Lancashire
OL15 8AA
14 October 2025

Werneth and Freehold Community Development Project
Statement of Financial Activities
for the year ended 31 March 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	4	-	-	-	-
Charitable activities	5	103,632	331,503	435,135	407,678
Investments	6	3,222	-	3,222	-
Total		106,854	331,503	438,357	407,678
Expenditure on:					
Charitable activities	7	83,373	308,825	392,198	399,462
Total		83,373	308,825	392,198	399,462
Net gains on investments		-	-	-	-
Net income	8	23,481	22,678	46,159	8,216
Transfers between funds		(75)	75	-	-
Net income before other gains/(losses)		23,406	22,753	46,159	8,216
Other gains and losses					
Net movement in funds		23,406	22,753	46,159	8,216
Reconciliation of funds:					
Total funds brought forward		146,396	71,263	217,659	209,443
Total funds carried forward		169,802	94,016	263,818	217,659

Werneth and Freehold Community Development Project
Summary Income and Expenditure Account
for the year ended 31 March 2025

	2025	2024
	£	£
Income	435,135	407,678
Interest and investment income	3,222	-
Gross income for the year	438,357	407,678
Expenditure	392,198	399,462
Total expenditure for the year	392,198	399,462
Net income before tax for the year	46,159	8,216
Net income for the year	46,159	8,216

**Werneth and Freehold Community Development Project
Balance Sheet**

at 31 March 2025

Company No. 02889356	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	10	1	1
		<u>1</u>	<u>1</u>
Current assets			
Debtors	11	2,824	801
Cash at bank and in hand		294,560	247,363
		<u>297,384</u>	<u>248,164</u>
Creditors: Amount falling due within one year	12	(33,567)	(30,506)
Net current assets		263,817	217,658
Total assets less current liabilities		263,818	217,659
Net assets excluding pension asset or liability		263,818	217,659
Total net assets		<u>263,818</u>	<u>217,659</u>
The funds of the charity			
Restricted funds			
Restricted income funds	13	94,016	71,263
		<u>94,016</u>	<u>71,263</u>
Unrestricted funds			
General funds	13	169,802	146,396
		<u>169,802</u>	<u>146,396</u>
Reserves	13		
Total funds		<u>263,818</u>	<u>217,659</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 14 October 2025

And signed on its behalf by:

Tina Graham
Trustee
14 October 2025

Tina E Graham
signed on 16/10/2025, 12:57:36 BST
14/10/2025

Werneth and Freehold Community Development Project
Statement of Cash flows

for the year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	46,159	8,216
Adjustments for:		
Dividends, interest and rents from investments	(3,222)	-
(Increase)/Decrease in trade and other receivables	(2,023)	1,265
Increase in trade and other payables	3,061	1,176
Net cash provided by operating activities	<u>43,975</u>	<u>10,657</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	3,222	-
Net cash from investing activities	<u>3,222</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	47,197	10,657
Cash and cash equivalents at the beginning of the year	247,363	236,517
Cash and cash equivalents at the end of the year	<u>294,560</u>	<u>247,174</u>
Components of cash and cash equivalents		
Cash and bank balances	294,560	247,363
	<u>294,560</u>	<u>247,363</u>

Werneth and Freehold Community Development Project

Notes to the Accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Werneth and Freehold Community Development Project

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, Fittings, & Equipment	33.3% Straight Line
---------------------------------	---------------------

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Notes to the Accounts

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

Werneth and Freehold Community Development Project
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Charitable activities	39,801	367,877	407,678
Total	<u>39,801</u>	<u>367,877</u>	<u>407,678</u>
Expenditure on:			
Charitable activities	34,126	365,336	399,462
Total	<u>34,126</u>	<u>365,336</u>	<u>399,462</u>
Net income	5,674	2,542	8,216
Transfers between funds	(1,086)	1,086	-
Net income before other gains/(losses)	4,588	3,628	8,216
Other gains and losses:			
Net movement in funds	<u>4,588</u>	<u>3,628</u>	<u>8,216</u>
Reconciliation of funds:			
Total funds brought forward	141,808	67,635	209,443
Total funds carried forward	<u><u>146,396</u></u>	<u><u>71,263</u></u>	<u><u>217,659</u></u>

4 Income from donations and legacies

	Total 2025 £	Total 2024 £

Restricted funds carried forward will be utilised in the current year.

5 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Oldham MBC - main service provision	103,632	-	103,632	39,801
Panda Preschool	-	260,474	260,474	265,980
Other projects and services	-	71,029	71,029	101,897
	<u>103,632</u>	<u>331,503</u>	<u>435,135</u>	<u>407,678</u>

Werneth and Freehold Community Development Project
Notes to the Accounts

6 Income from investments

Unrestricted	Total	Total
£	2025	2024
3,222	3,222	-
<u>3,222</u>	<u>3,222</u>	<u>-</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Total
	£	£	2025	2024
			£	£
<i>Expenditure on charitable activities</i>				
Oldham MBC - main service provision	83,373	-	83,373	34,126
Panda Preschool	-	237,975	237,975	242,390
Other projects and services	-	70,850	70,850	122,946
<i>Governance costs</i>				
	<u>83,373</u>	<u>308,825</u>	<u>392,198</u>	<u>399,462</u>

8 Net income before transfers

	2025	2024
	£	£
This is stated after charging: Independent Examiner's fee	1,140	1,140

9 Staff costs

	2025	2024
Pension costs	8,114	7,528
	<u>8,114</u>	<u>7,528</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2025	2024
	Number	Number
	21	21
	<u>21</u>	<u>21</u>

The charity provides a defined contribution Workplace Pension scheme with NEST

Werneth and Freehold Community Development Project
Notes to the Accounts

10 Tangible fixed assets

	Fixtures, Fittings, & Equipment	Total
	£	£
Cost or revaluation		
At 1 April 2024	25,217	25,217
At 31 March 2025	<u>25,217</u>	<u>25,217</u>
Depreciation and impairment		
At 1 April 2024	25,216	25,216
At 31 March 2025	<u>25,216</u>	<u>25,216</u>
Net book values		
At 31 March 2025	<u>1</u>	<u>1</u>
At 31 March 2024	<u>1</u>	<u>1</u>

11 Debtors

	2025	2024
	£	£
Trade debtors	606	200
Prepayments and accrued income	<u>2,218</u>	<u>601</u>
	<u>2,824</u>	<u>801</u>

12 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Trade creditors	3,593	8,420
Other taxes and social security	1,604	-
Other creditors	27,108	20,446
Accruals	<u>1,262</u>	<u>1,640</u>
	<u>33,567</u>	<u>30,506</u>

Werneth and Freehold Community Development Project
Notes to the Accounts

13 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 March 2025
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
Panda Preschools	71,262	260,474	(237,975)	-	93,761
Small Grants	-	34,429	(34,174)	-	255
FCHO & Cost of Living & Action Together	-	16,700	(16,700)	-	-
ODAP	1	19,900	(19,976)	75	-
Total	71,263	331,503	(308,825)	75	94,016
Unrestricted funds:					
General funds	146,396	106,854	(83,373)	(75)	169,802
Total funds	217,659	438,357	(392,198)	-	263,818

Purposes and restrictions in relation to the funds:

Restricted funds:

Panda Preschools	Pre-school
Small Grants	Health & Wellbeing through diet and exercise
FCHO & Cost of Living & Action Together	Children and families with Cost of Living
ODAP	Families in crisis

14 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	1	1
Net current assets	263,817	263,817
	263,818	263,818

15 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	247,363	47,197	294,560
	247,363	47,197	294,560
Net debt	247,363	47,197	294,560

Werneth and Freehold Community Development Project
Detailed Statement of Financial Activities
for the year ended 31 March 2025

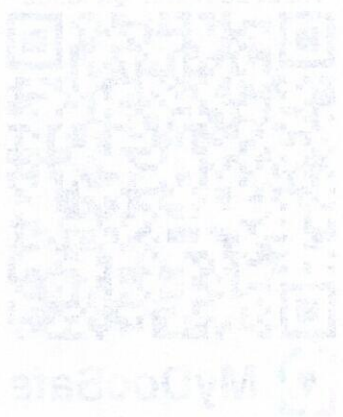
	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Charitable activities				
Oldham MBC - main service provision	103,632	-	103,632	39,801
Panda Preschool	-	260,474	260,474	265,980
Other projects and services	-	71,029	71,029	101,897
	<u>103,632</u>	<u>331,503</u>	<u>435,135</u>	<u>407,678</u>
Investments				
	3,222	-	3,222	-
	<u>3,222</u>	<u>-</u>	<u>3,222</u>	<u>-</u>
Total income and endowments	106,854	331,503	438,357	407,678
Expenditure on:				
Charitable activities				
Oldham MBC - main service provision	83,373	-	83,373	34,126
Panda Preschool	-	237,975	237,975	242,390
Other projects and services	-	70,850	70,850	122,946
	<u>83,373</u>	<u>308,825</u>	<u>392,198</u>	<u>399,462</u>
Total of expenditure on charitable activities	83,373	308,825	392,198	399,462
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures, Fittings, & Equipment	-	-	-	-
Total expenditure	83,373	308,825	392,198	399,462
Net gains on investments	-	-	-	-
	<u>23,481</u>	<u>22,678</u>	<u>46,159</u>	<u>8,216</u>
Net income	23,481	22,678	46,159	8,216
Transfers between funds	(75)	75	-	-
Net income before other gains/(losses)	23,406	22,753	46,159	8,216
Other Gains	-	-	-	-
Net movement in funds	23,406	22,753	46,159	8,216
Reconciliation of funds:				
Total funds brought forward	146,396	71,263	217,659	209,443

Werneth and Freehold Community Development Project

Detailed Statement of Financial Activities

Total funds carried forward

<u>169,802</u>	<u>94,016</u>	<u>263,818</u>	<u>217,659</u>
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Signatures' technical details

Signatures

techapman@hotmail.com

16/10/2025, 12:57:36 BST

Fingerprint

0fa5c9bf87b1009a91e4c67e73832279958e16bb

Event log

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System 14/10/2025, 13:16:52 BST
Notification sent to techapman@hotmail.com.

System 14/10/2025, 16:33:46 BST
Signing page opened by signee techapman@hotmail.com.

System 15/10/2025, 13:20:10 BST
Reminder sent to techapman@hotmail.com.

System 16/10/2025, 12:00:59 BST
Signing page opened by signee techapman@hotmail.com.

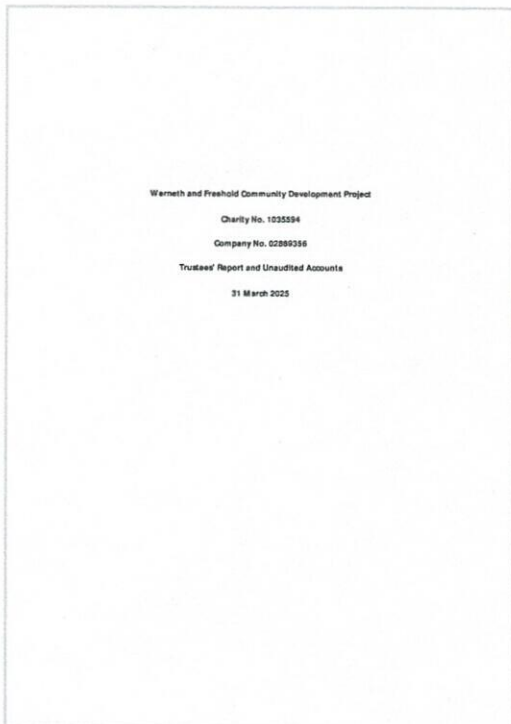
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System 16/10/2025, 12:57:36 BST
Signee techapman@hotmail.com signed document.

System 16/10/2025, 12:57:36 BST
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Summary

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WERNETH AND FREEHOLD COMMUNITY DEVELOPMENT PROJECT

England & Wales - Charity number 1035594

Accounts

Werneth and Freehold Community Development Project

Charity No. 1035594

Company No. 02889356

Trustees' Report and Unaudited Accounts

31 March 2024

**Werneth and Freehold Community Development Project
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**Werneth and Freehold Community Development Project
Trustees Annual Report**

Werneth and Freehold Community Development Project

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 02889356

Charity No. 1035594

Registered and Principal Office

14 Tamworth Street
Werneth
Oldham
OL9 7QU

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Shirley Dickson
Stephanie Gill
Tina Graham
Linda Nuttall
Karen Whitworth

Key Management Personnel

Vice Chair	
Treasurer	Tina Graham
Secretary	Steph Gill

Sponsoring Group representatives

Freehold Community School:	No nominations received
UK Islamic Mission:	No nominations received
Pakistani Cultural Association:	No nominations received
Werneth Jamia Mosque:	No nominations received

Christ Church, Chadderton:	
	Linda Nuttall
	Margret Parret

Community Representatives:	
	Karen Whitworth
	Tina Graham
	Steph Gill

Werneth and Freehold Community Development Project

Trustees Annual Report

Co-options:

Senior Staff Members:

Yvonne Burtonwood -	Project Co-ordinator
Gayle Cooper -	Early Years and Office Manager
Jill Griffiths -	Finance Manager

Accountants

Pennine Accounting Limited
109A Church Street
Littleborough
Lancashire
OL15 8AA

Bankers

Co-operative Bank PLC
P O Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

Structure, Governance and Management

The organisation is a charitable company, limited by guarantee, incorporated on 19th January 1994 and registered as a Charity on 24th March 1994. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirement of the Memorandum and Articles of Association the Management Committee shall comprise of not less than seven and not more than twenty six members made up as follows:

a) Up to three representatives may be appointed by each of the following groups:

- UK Islamic Mission
- Pakistani Cultural Association
- Christ Church, Chadderton, Parochial Church Council
- Freehold Community School
- Werneth Jamia Mosque
- Such other groups as may be admitted to membership of the organisation from time to time.

b) Up to seven elected representatives of the community served by the Project, such representatives to be elected at the Annual General Meeting, from amongst the membership.

c) Such persons as may be co-opted by the Management Committee (not being more than one third of the total number of the Management Committee) who shall have full voting rights.

Trustee Induction and Training

Werneth and Freehold Community Development Project Trustees Annual Report

New trustees are invited and encouraged to attend training sessions to familiarise themselves with the charity and the context in which it operates. These are jointly led by the Chair of the Management Committee and the Project Co-ordinator and cover:

- a) The obligations of the Management Committee members
- b) The main documents which set out the operational framework for the charity including the Memorandum and Articles of Association
- c) Resourcing and the current financial position as set out in the latest published accounts
- d) Future plans and objectives.

There is also an annual meeting for the Management Committee to reflect and to do some forward planning.

Risk Management

Procedures are in place to ensure compliance with current legislation and good practice to ensure the health and safety of staff, volunteers, service users and visitors to the Project. The staff work in different locations, all premises and activities are risk assessed. All staff undertake relevant training to reduce risk.

The pre-school operates under the OFSTED framework and staff undertake training to ensure the high standard of work is maintained.

We have counteracted the risk of inadequate funding by looking to some long-term funding schemes.

Organisation Structure

The Werneth and Freehold Community Development Project has a Management Committee of members who meet every eight weeks. These members are representatives from local residents and organisations. The committee is representative of the local community in terms of its mix of people from different ethnicity, cultures, religions, gender and age. The committee are responsible for the strategic direction/policies of the charity.

The day to day management is delegated to the Project Co-ordinator and senior staff team. The Co-ordinator is also responsible for ensuring that the charity delivers services specified by funders and key performance indicators are met.

It is the responsibility of the Project to deliver quality services which respond to the needs specified by the local community.

Policies to achieve objectives

The Project aims to meet the needs of the people of the Freehold area of the Werneth Ward and the surrounding areas of Oldham. This area is one of serious social and economic disadvantage. The Project works on community development principles, supporting people and meeting their need to be valued and supported and, in particular, enabled to work individually or corporately to improve the quality of their lives. The Project aims to reduce inequality and disadvantage, and to promote understanding and friendship across potential and actual barriers of race, culture, and religion. It is making a small contribution to the more just multi-cultural society, to which it is in our common interest to aspire.

The Project meets its aims through the employment of staff, the development of partnerships with other agencies and by the use of volunteers and trainees on placement.

The Werneth and Freehold Community Development Project Limited (WFCDP) is committed as an equal opportunities employer to eliminating all forms of discrimination, whether based on race, sex, disability, sexual orientation, age or religious belief, both through its work, and through its employment policy and practices. We consider such forms of discrimination to be demoralising for those who are affected and divisive and degrading for those who practice discrimination.

Werneth and Freehold Community Development Project

Trustees Annual Report

Development, activities and achievements in the year

The following section gives an overview of our work full details in annual report.

As the Project Co-Ordinator I am very proud of the whole staff team, management committee and volunteers for the difference they make every day and the hard work they have done this year.

WFCDP continues to use its' practical/financial and human resources to support the delivery of the charities aims and objectives, which is vital in these challenging times due to the cost of living crisis.

Development Work

Our priorities for the year have been:

- Health and well being involving gardening, walking groups, cookery class, advice sessions around cooking on budget. Mental wellbeing reducing isolation and confidence building through our common interest groups.
- WFCDP had funding to run a popular confidence building programme with the aim of getting people back into employment, training , or further education .
- In partnership with Oldham Lifelong Learning we have ran arrange of classes including English, sewing , craft
- Our support for women/ families living in difficult circumstances continued and our worker is available for one to one support throughout the week.
- Support families and individuals to access available schemes such as foodbanks , digital access , clothes, food package.
- Our volunteer programme restarted and we welcomed students on placement from local college and universities.
- We have ran many events bringing communities together across different culture and generations
- Mens work began in the evenings through partnership work with new volunteers

Work with Children (2-11 years)

- We continue to manage the Panda Pre-school Playgroup operating from Christ Church Community Rooms. We are allowed up to 41 children per session 5 mornings and 3 afternoons a week, term time only.
- In our second Pre-school in Coppice, we are allowed 20 children per session and open 5 mornings and 5 afternoons per week, term time only.

Partnership Work

Partnership work is one of WFCDP strengths. We work with a range of both statutory and voluntary organisations. These include Oldham life Long Learning, Christ Church, OMBC, Great Places Housing , Oldham Women Network partners, Oldham Poverty Group , Local district team and Oldham Action Together.

Staff Training and Project Development

Staff have undertaken various courses and professional development throughout the year.

We have worked to raise our profile in the community, we have formalised our 'branding'. for both the organisation and the pre-schools.

We have updated WFCDP web page .

Senior staff team Project Co-ordinator, Finance Manager ,Early Years and Office Manager .

Staff team 2 x Pre-school Managers, 2 x Deputy Managers and 10 x Assistants,4 development workers, administrator apprentice and a cleaner.

**Werneth and Freehold Community Development Project
Trustees Annual Report**

The management committee have supported the project throughout the year and as always their support has been invaluable during this time.

Public Benefit

The trustees have had regard to the guidance on public benefit published by the Charity Commission.

Financial Matters

General funds showed a surplus of £4,614 in the year. At the year-end general funds carried forward were £146,422 and restricted funds carried forward were £71,237

We are continuing with last year's funding strategy which continues to measure the current impact and we have undertaken a risk assessment for the coming year. We have a monthly review of our funding position. We have secured new funding streams this year and a rented rooms to a company 3 days a week. Core funding is also continuing in 2023/24 and the Trustees consider the financial position of the Project to be satisfactory.

Reserves Policy

The Trustees have reviewed the organisation's need for reserves and consider that a minimum of three month's running costs should be retained in general funds. At the year end the general funds met this target. Under our reserves policy trustees designated funding to enhance the work of the charity.

Conclusion

The Project has continued to maintain and develop its work in accordance with its agreed priorities.

Audit Exemptions

The trustees have decided to take advantage of the audit exemption provisions of the Companies Act.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



Tina Graham
Trustee
27 November 2024

**Werneth and Freehold Community Development Project
Independent Examiners Report**

Independent Examiner's Report to the trustees of Werneth and Freehold Community Development Project

I report to the charity trustees on my examination of the financial statements of Werneth and Freehold Community Development Project for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the company (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 your charity's financial statements 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FMAAT, which is one of the listed bodies.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- 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.



Ian Cunningham FMAAT
Pennine Accounting Limited
109A Church Street
Littleborough

Lancashire
OL15 8AA
27 November 2024

Werneth and Freehold Community Development Project
Statement of Financial Activities
for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	4	-	-	-	-
Charitable activities	5	39,801	367,877	407,678	332,007
Total		39,801	367,877	407,678	332,007
Expenditure on:					
Charitable activities	6	34,126	365,336	399,462	314,520
Total		34,126	365,336	399,462	314,520
Net gains on investments		-	-	-	-
Net income	7	5,674	2,542	8,216	17,487
Transfers between funds		(1,086)	1,086	-	-
Net income before other gains/(losses)		4,588	3,628	8,216	17,487
Other gains and losses					
Net movement in funds		4,588	3,628	8,216	17,487
Reconciliation of funds:					
Total funds brought forward		141,808	67,635	209,443	191,956
Total funds carried forward		146,396	71,263	217,659	209,443

Werneth and Freehold Community Development Project
 Summary Income and Expenditure Account
 for the year ended 31 March 2024

	2024	2023
	£	£
Income	407,678	332,007
Gross income for the year	<u>407,678</u>	<u>332,007</u>
Expenditure	399,462	314,520
Total expenditure for the year	<u>399,462</u>	<u>314,520</u>
Net income before tax for the year	8,216	17,487
Net income for the year	<u><u>8,216</u></u>	<u><u>17,487</u></u>

Werneth and Freehold Community Development Project**Balance Sheet**

at 31 March 2024

Company No. 02889356	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	9	<u>1</u>	<u>1</u>
		1	1
Current assets			
Debtors	10	801	2,066
Cash at bank and in hand		<u>247,363</u>	<u>236,517</u>
		248,164	238,583
Creditors: Amount falling due within one year	11	<u>(30,506)</u>	<u>(29,141)</u>
Net current assets		217,658	209,442
Total assets less current liabilities		<u>217,659</u>	<u>209,443</u>
Net assets excluding pension asset or liability		217,659	209,443
Total net assets		<u>217,659</u>	<u>209,443</u>
The funds of the charity			
Restricted funds			
Restricted income funds	12	<u>71,263</u>	<u>67,635</u>
		71,263	67,635
Unrestricted funds			
General funds	12	<u>146,396</u>	<u>141,808</u>
		146,396	141,808
Reserves			
	12		
Total funds		<u>217,659</u>	<u>209,443</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 27 November 2024

And signed on its behalf by:



Tina Graham

Trustee

27 November 2024

Werneth and Freehold Community Development Project
Statement of Cash flows
for the year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	8,216	17,487
Adjustments for:		
Other gains/losses	-	-
Decrease in trade and other receivables	1,265	7,101
Increase in trade and other payables	1,176	6,582
Net cash provided by operating activities	<u>10,657</u>	<u>31,171</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	10,657	31,171
Cash and cash equivalents at the beginning of the year	236,517	205,345
Cash and cash equivalents at the end of the year	<u>247,174</u>	<u>236,516</u>
Components of cash and cash equivalents		
Cash and bank balances	247,363	236,517
	<u>247,363</u>	<u>236,517</u>

Werneth and Freehold Community Development Project

Notes to the Accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Werneth and Freehold Community Development Project

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, Fittings, & Equipment	33.3% Straight Line
---------------------------------	---------------------

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Werneth and Freehold Community Development Project

Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

Werneth and Freehold Community Development Project

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Charitable activities	44,079	287,928	332,007
Total	<u>44,079</u>	<u>287,928</u>	<u>332,007</u>
Expenditure on:			
Charitable activities	49,854	264,666	314,520
Total	<u>49,854</u>	<u>264,666</u>	<u>314,520</u>
Net income	(5,775)	23,262	17,487
Transfers between funds	27,833	(27,833)	-
Net income before other gains/(losses)	<u>22,058</u>	<u>(4,571)</u>	<u>17,487</u>
Other gains and losses:			
Net movement in funds	<u>22,058</u>	<u>(4,571)</u>	<u>17,487</u>
Reconciliation of funds:			
Total funds brought forward	119,750	72,206	191,956
Total funds carried forward	<u>141,808</u>	<u>67,635</u>	<u>209,443</u>

4 Income from donations and legacies

Total 2024 £	Total 2023 £
--------------------	--------------------

Restricted funds carried forward will be utilised in the current year.

5 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Oldham MBC - main service provision	39,801	-	39,801	44,079
Panda Preschool	0	265,980	265,980	197,555
Other projects and services	-	101,897	101,897	90,373
	<u>39,801</u>	<u>367,877</u>	<u>407,678</u>	<u>332,007</u>

Werneth and Freehold Community Development Project
Notes to the Accounts

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Total
			2024	2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Oldham MBC - main service provision	34,126	-	34,126	49,854
Panda Preschool	0	242,390	242,390	198,306
Other projects and services	0	122,946	122,946	66,360
<i>Governance costs</i>				
	<u>34,126</u>	<u>365,336</u>	<u>399,462</u>	<u>314,520</u>

7 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Independent Examiner's fee	1,140	950

8 Staff costs

	2024	2023
Pension costs	7,528	-
	<u>7,528</u>	<u>-</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2024	2023
	Number	Number
	21	23
	<u>21</u>	<u>23</u>

The charity provides a defined contribution Workplace Pension scheme with NEST

9 Tangible fixed assets

	Fixtures, Fittings, & Equipment	Total
	£	£
Cost or revaluation		
At 1 April 2023	25,217	25,217
At 31 March 2024	<u>25,217</u>	<u>25,217</u>
Depreciation and impairment		
At 1 April 2023	25,216	25,216
At 31 March 2024	<u>25,216</u>	<u>25,216</u>
Net book values		
At 31 March 2024	<u>1</u>	<u>1</u>
At 31 March 2023	<u>1</u>	<u>1</u>

Werneth and Freehold Community Development Project
Notes to the Accounts

10 Debtors

	2024	2023
	£	£
Trade debtors	200	385
Prepayments and accrued income	601	1,681
	<u>801</u>	<u>2,066</u>

11 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Trade creditors	8,420	6,997
Other creditors	20,446	20,686
Accruals	1,640	1,451
Deferred income	-	7
	<u>30,506</u>	<u>29,141</u>

Werneth and Freehold Community Development Project

Notes to the Accounts

12 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2024 £
Restricted funds:					
Restricted income funds:					
Panda Preschools	47,672	265,980	(242,390)	-	71,262
Small Grants	973	-	(2,000)	1,027	-
FCHO & Cost of Living & Action Together	(73)	20,075	(20,000)	(2)	-
Digital Inclusion	4,047	-	(4,048)	1	-
Resilience Fund	12,000	-	(12,050)	50	-
Domestic Violence	(7)	20,362	(20,362)	7	1
NLDC Life Long Learning	3,023	3,500	(6,526)	3	-
National Lottery	-	57,960	(57,960)	-	-
Total	67,635	367,877	(365,336)	1,086	71,263
Unrestricted funds:					
General funds	141,808	39,801	(34,126)	(1,086)	146,396
Total funds	209,443	407,678	(399,462)	-	217,659

Purposes and restrictions in relation to the funds:

Restricted funds:

Panda Preschools	Pre-school
Small Grants	Health & Wellbeing through diet and exercise
FCHO & Cost of Living & Action Together	Children and families with Cost of Living
Digital Inclusion	Children and families with Cost of Living
Resilience Fund	Cost of Living Support
Domestic Violence	Families in crisis
NLDC Life Long Learning	Community based classes & training
National Lottery	Health & Wellbeing & Training

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	1	-	1
Net current assets	217,632	26	217,658
	217,633	26	217,659

Werneth and Freehold Community Development Project

Notes to the Accounts

14 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	236,517	10,846	247,363
	<u>236,517</u>	<u>10,846</u>	<u>247,363</u>
Net debt	<u>236,517</u>	<u>10,846</u>	<u>247,363</u>

15 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings £	2024 Other £	2023 Land and buildings £	2023 Other £
Operating leases with expiry date:				
Within one year	-	-	-	360
	<u>-</u>	<u>-</u>	<u>-</u>	<u>360</u>

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Werneth and Freehold Community Development Project
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestrict ed funds	Restricted funds	Total funds	Total funds
	2024	2024	2024	2023
	£	£	£	£
Income and endowments from:				
Charitable activities				
Oldham MBC - main service provision	39,801	-	39,801	44,079
Panda Preschool	0	265,980	265,980	197,555
Other projects and services	-	101,897	101,897	90,373
	<u>39,801</u>	<u>367,877</u>	<u>407,678</u>	<u>332,007</u>
Total income and endowments	39,801	367,877	407,678	332,007
Expenditure on:				
Charitable activities				
Oldham MBC - main service provision	34,126	-	34,126	49,854
Panda Preschool	0	242,390	242,390	198,306
Other projects and services	0	122,946	122,946	66,360
	<u>34,126</u>	<u>365,336</u>	<u>399,462</u>	<u>314,520</u>
Total of expenditure on charitable activities	34,126	365,336	399,462	314,520
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures, Fittings, & Equipment	-	-	-	-
Total expenditure	34,126	365,336	399,462	314,520
Net gains on investments	-	-	-	-
	<u>5,674</u>	<u>2,542</u>	<u>8,216</u>	<u>17,487</u>
Net income	5,674	2,542	8,216	17,487
Transfers between funds	(1,086)	1,086	-	-
Net income before other gains/(losses)	4,588	3,628	8,216	17,487
Other Gains	-	-	-	-
	<u>4,588</u>	<u>3,628</u>	<u>8,216</u>	<u>17,487</u>
Net movement in funds	4,588	3,628	8,216	17,487
Reconciliation of funds:				
Total funds brought forward	141,808	67,635	209,443	191,956
Total funds carried forward	146,396	71,263	217,659	209,443

WERNETH AND FREEHOLD COMMUNITY DEVELOPMENT PROJECT

England & Wales - Charity number 1035594

Accounts

Werneth & Freehold Community Development Project

Charity No. 1035594

Company No. 02889356

Trustees' Report and Unaudited Accounts

For the year ended

31 March 2023

Werneth & Freehold Community Development Project
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**Werneth & Freehold Community Development Project
Trustees Annual Report**

Werneth & Freehold Community Development Project

The Management Committee presents its report and the financial statements for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name: Werneth and Freehold Community Development Project

Charity Registration Number: 1035594

Company Registration Number: 2289356

Principal Office

14 Tamworth Street
Werneth
Oldham
OL9 7QU

Registered Office

14 Tamworth Street
Werneth
Oldham
OL9 7QU

Accountants

Pennine Accounting Limited
109A Church Street
Littleborough
Lancashire
OL15 8AA

Bankers

Co-operative Bank PLC
P O Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

Telephone Number: 0161 628 2235

Web address: www.wfcdp.com

e.mail: wfcdp@hotmail.com

Treasurer: Tina Graham

Secretary: Steph Gill

Chair: Howard Sutcliffe (resigned 11/10/2022), Shirley Dickson (appointed interim chair 11/10/2022)

**Werneth & Freehold Community Development Project
Trustees Annual Report**

Sponsoring Group representatives:

<i>Freehold Community School:</i>	No nominations received
<i>UK Islamic Mission:</i>	No nominations received
<i>Pakistano Cultural Association:</i>	No nominations received
<i>Werneth Jamia Mosque:</i>	No nominations received

Christ Church, Chadderton:

Linda Nuttall
Margret Parret

Community Representatives:

Karen Whitworth
Tina Graham
Steph Gill
Shirley Dickson

Co-options:

Senior Staff Members:

Yvonne Burtonwood - Project Co-ordinator
Gayle Cooper - Early Years and Office Manager
Jill Griffiths - Finance Manager

Structure, Governance and Management

The organisation is a charitable company, limited by guarantee, incorporated on 19th January 1994 and registered as a Charity on 24th March 1994. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirement of the Memorandum and Articles of Association the Management Committee shall comprise of not less than seven and not more than twenty six members made up as follows:

- a) Up to three representatives may be appointed by each of the following groups:
 - UK Islamic Mission
 - Pakistani Cultural Association
 - Christ Church, Chadderton, Parochial Church Council
 - Freehold Community School
 - Werneth Jamia Mosque
 - Such other groups as maybe admitted to membership of the organisation from time to time.

**Werneth & Freehold Community Development Project
Trustees Annual Report**

- b) Up to seven elected representatives of the community served by the Project, such representatives to be elected at the Annual General Meeting, from amongst the membership.
- c) Such persons as may be co-opted by the Management Committee (not being more than one third of the total number of the Management Committee) who shall have full voting rights.

Trustee Induction and Training

New trustees are invited and encouraged to attend training sessions to familiarise themselves with the charity and the context in which it operates. These are jointly led by the Chair of the Management Committee and the Project Co-ordinator and cover:

- a) The obligations of the Management Committee members
- b) The main documents which set out the operational framework for the charity including the Memorandum and Articles of Association
- c) Resourcing and the current financial position as set out in the latest published accounts
- d) Future plans and objectives

There is also an annual meeting for the Management Committee to reflect and to do some forward planning.

Risk Management

Procedures are in place to ensure compliance with current legislation and good practice to ensure the health and safety of staff, volunteers, service users and visitors to the Project. The staff work in different locations, all premises and activities are risk assessed. All staff undertake relevant training to reduce risk.

The pre-school operates under OFSTED framework and staff undertake training to ensure the standard of work is maintained.

We have counteracted the risk of inadequate funding by looking to some long-term funding schemes.

Organisation Structure

The Werneth and Freehold Community Development Project has a Management Committee of members who meet every eight weeks. These members are representatives from local residents, organisations and young people. The committee is representative of the local community in terms of its mix of people from different ethnicity, cultures, religions, gender and age. The committee are responsible for the strategic direction / policies of the charity. The project Co-ordinator is responsible for the management of the centre, supervision of staff team and ensuring the team continues to develop their skills and working practices in line with good practice. The Co-ordinator is also responsible for ensuring that the charity delivers services specified by funders and key performance indicators are met.

It is the responsibility of the Project to deliver quality services which respond to the needs specified by the local community.

Werneth & Freehold Community Development Project Trustees Annual Report

Policies to achieve objectives

The Project aims to meet the needs of the people of the Freehold area of the Werneth Ward and the surrounding areas of Oldham. This area is one of the serious social and economic disadvantage. The Project works on community development principles, supporting people and meeting their need to be valued and supported and, in particular, enabled to work individually or corporately to improve the quality of their lives. The Project aims to reduce inequality and disadvantage, and to promote understanding and friendship across potential and actual barriers of race, culture, and religion. It is making a small contribution to the more just multi-cultural society, to which it is in our common interest to aspire.

The Project meets its aims through the employment of staff, the development of partnerships with other agencies and by the use of volunteers and trainees on placement.

The Werneth and Freehold Community Development Project Limited (WFCDP) is committed as an equal opportunities employer to eliminate all forms of discrimination, whether based on race, sex, disability, sexual orientation, age or religious belief, both through its work, and through its employment policy and practices. We consider such forms of discrimination to be demoralising for those who are affected and divisive and degrading for those who practise discrimination.

Development, activities and achievements in the year.

The following section gives an overview of our work full details in annual report.

As the Project Co-ordinator I am very proud of the staff team, management committee and volunteers for the difference they make every day and the hard work they have done this year.

WFCDP continues to use its' practical / financial and human resources to support the delivery of the charities aims and objectives, which is vital in these challenging times due to the cost of living crisis.

Development Work

Our priorities for the year have been:

- Health and well being involving gardening, walking groups, cookery classes, advice sessions around cooking on a budget. Mental wellbeing reducing isolation and confidence building through our common interest groups.
- WFCDP had funding to run a popular confidence building programme with the aim of getting people back into employment, training, or further education.
- In partnership with Oldham Lifelong Learning we have ran a range of classes, including English, sewing, craft and painting etc.
- Our support for women / families living in difficult circumstances continued and our worker is available for one to one support throughout the week.

**Werneth & Freehold Community Development Project
Trustees Annual Report**

- Support families to access available schemes such as food banks, digital access, clothes, food packages.
- Our volunteer programme restarted and we welcomed students on placement from local colleges and universities

Work with children (2-11 Years)

- We continue to manage the Panda Pre-school Playgroup operating from Christ Church Community Rooms. We are allowed up to 41 children per session 5 mornings and 3 afternoons a week, term time only.
- In our second Pre-school in Coppice, we are allowed 20 children per session and open 5 mornings and 5 afternoons per week, term time only.

Partnership Work

Partnership work is one of WFCDP strengths. We work with a range both statutory and voluntary organisations. These include Oldham Life Long Learning, Christ Church, OMBC, Great Places Housing, Oldham Women Network Partners, Oldham Poverty Group, Local district team and Oldham Action Together.

Staff Training and Project Development

Staff have undertaken various courses including Leaders and Managers in Childcare, Community Work Training, First Aid, SENCO, Sign along, Risk Assessment and Child Protection Training, and Safer Recruitment. Regular bi-weekly team meetings are held.

We have worked to raise our profile in the community, we have formalised our 'branding' for both the organisation and the pre-schools.

We continue to use WhatsApp to contact groups. We have active Instagram, facebook and twitter accounts for preschool and WFCDP.

Staff and Project Development

We employ a Project Co-ordinator, Finance Manager, Early Years and Office Manager, 2 x Pre-school managers, 2 x Deputy Managers and 10 x Assistants, 4 development workers and a cleaner

The management committee have supported the project throughout the year and as always their support has been invaluable during this time.

Public Benefit

The trustees have had regard to the guidance on public benefit published by the Charity Commission.

Financial Matters

General funds showed a surplus of £22,058 in the year. At the year-end general funds carried forward were £141,808 and restricted funds carried forward were £67,635.

**Werneth & Freehold Community Development Project
Trustees Annual Report**

We are continuing with last year's funding strategy which continues to measure the current impact and we have undertaken a risk assessment for the coming year. We have a monthly review of our funding position. We have secured new funding streams this year and rented rooms to a company 3 days a week. Core funding is also continuing in 2023/24 and the Trustees consider the financial position of the Project to be satisfactory.

Reserves Policy

The Trustees have reviewed the organisations need for reserves and consider that a minimum of three month's running costs should be retained in the general funds. At the year end the general funds met this target. Under our reserves policy trustees designated funding to enhance the work of the charity.

Conclusion

The Project has continued to maintain and develop its work in accordance with its agreed priorities.

Audit Exemption

The trustees have decided to take advantage of the audit exemption provisions of the Companies Act

Approved by the trustee (directors) on ^{6th} Dec 2023 and signed on their behalf by:



Tina Graham
Trustee / (Director)
06 December 2023

**Werneth & Freehold Community Development Project
Independent Examiners Report**

Independent Examiner's Report to the trustees of Werneth & Freehold Community Development Project

I report to the charity trustees on my examination of the financial statements of Werneth & Freehold Community Development Project for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

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 your charity's financial statements 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Fellow member of the Association of Accounting Technicians (FMAAT).

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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.



Ian Cunningham
Fellow member of the Association of Accounting Technicians (FMAAT)
Pennine Accounting Limited
109A Church Street
Littleborough

Lancashire
OL15 8AA
06 December 2023

Werneth & Freehold Community Development Project

Statement of Financial Activities

for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	4	-	-	-	-
Charitable activities	5	44,079	287,928	332,007	334,671
Total		44,079	287,928	332,007	334,671
Expenditure on:					
Charitable activities	6	49,854	264,666	314,520	282,536
Total		49,854	264,666	314,520	282,536
Net gains on investments		-	-	-	-
Net income	7	(5,775)	23,262	17,487	52,135
Transfers between funds		27,833	(27,833)	-	-
Net income before other gains/(losses)		22,058	(4,571)	17,487	52,135
Other gains and losses					
Net movement in funds		22,058	(4,571)	17,487	52,135
Reconciliation of funds:					
Total funds brought forward		119,750	72,206	191,956	139,821
Total funds carried forward		141,808	67,635	209,443	191,956

Werneth & Freehold Community Development Project
Summary Income and Expenditure Account
for the year ended 31 March 2023

	2023 £	2022 £
Income	332,007	334,671
Gross income for the year	<u>332,007</u>	<u>334,671</u>
Expenditure	314,520	282,536
Total expenditure for the year	<u>314,520</u>	<u>282,536</u>
Net income before tax for the year	17,487	52,135
Net income for the year	<u>17,487</u>	<u>52,135</u>

Werneth & Freehold Community Development Project
 Balance Sheet
 at 31 March 2023

Company No. 02889356	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	9	<u>2</u>	<u>1</u>
		2	1
Current assets			
Debtors	10	2,066	9,167
Cash at bank and in hand		236,517	205,345
		<u>238,583</u>	<u>214,512</u>
Creditors: Amount falling due within one year	11	<u>(29,142)</u>	<u>(22,557)</u>
Net current assets		209,441	191,955
Total assets less current liabilities		<u>209,443</u>	<u>191,956</u>
Net assets excluding pension asset or liability		<u>209,443</u>	<u>191,956</u>
Total net assets		<u><u>209,443</u></u>	<u><u>191,956</u></u>
The funds of the charity			
Restricted funds			
Restricted income funds	12	67,635	72,206
		<u>67,635</u>	<u>72,206</u>
Unrestricted funds			
General funds	12	141,808	119,750
		<u>141,808</u>	<u>119,750</u>
Reserves	12		
Total funds		<u><u>209,443</u></u>	<u><u>191,956</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 06 December 2023

And signed on its behalf by:



Tina Graham
 Trustee
 06 December 2023

Werneth & Freehold Community Development Project
 Notes to the Accounts
 for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Werneth & Freehold Community Development Project

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, Fittings, & Equipment	33.3% Straight Line
---------------------------------	---------------------

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Werneth & Freehold Community Development Project
Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases. Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs. Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Werneth & Freehold Community Development Project
Notes to the Accounts

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Income and endowments from:			
Charitable activities	41,414	293,257	334,671
Total	<u>41,414</u>	<u>293,257</u>	<u>334,671</u>
Expenditure on:			
Charitable activities	29,806	252,730	282,536
Total	<u>29,806</u>	<u>252,730</u>	<u>282,536</u>
Net income	<u>11,608</u>	<u>40,527</u>	<u>52,135</u>
Net income before other gains/(losses)	11,608	40,527	52,135
Other gains and losses:			
Net movement in funds	<u>11,608</u>	<u>40,527</u>	<u>52,135</u>
Reconciliation of funds:			
Total funds brought forward	48,153	91,668	139,821
Total funds carried forward	<u>59,761</u>	<u>132,195</u>	<u>191,956</u>

4 Income from donations and legacies

**Total
2023
£**

Restricted funds carried forward will be utilised in the current year.

5 Income from charitable activities

	Unrestricted	Restricted	Total 2023
	£	£	£
Oldham MBC - main service provision	44,079	-	44,079
Panda Preschool	-	197,555	197,555
Other projects and services	-	90,373	90,373
	<u>44,079</u>	<u>287,928</u>	<u>332,007</u>

Werneth & Freehold Community Development Project
Notes to the Accounts

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total
	£	£	£
<i>Expenditure on charitable activities</i>			
Oldham MBC - main service provision	49,854	-	49,854
Panda Preschool	-	198,306	198,306
Other projects and services	0	66,360	66,360
<i>Governance costs</i>			
	<u>49,854</u>	<u>264,666</u>	<u>314,520</u>

7 Net income before transfers

	2023
This is stated after charging:	£
Independent Examiner's fee	950

8 Staff costs

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	Fixtures, Fittings, & Equipment		Total
	£	£	£
Cost or revaluation			
At 1 April 2022	25,217	25,217	50,434
At 31 March 2023	<u>25,217</u>	<u>25,217</u>	<u>50,434</u>
Depreciation and impairment			
At 1 April 2022	25,216	25,216	50,432
At 31 March 2023	<u>25,216</u>	<u>25,216</u>	<u>50,432</u>
Net book values			
At 31 March 2023	<u>1</u>	<u>1</u>	<u>2</u>
At 31 March 2022	<u>1</u>	<u>1</u>	<u>2</u>

10 Debtors

	2023	2022
	£	£
Trade debtors	385	300
Prepayments and accrued income	<u>1,681</u>	<u>8,867</u>
	<u>2,066</u>	<u>9,167</u>

Werneth & Freehold Community Development Project
Notes to the Accounts

11 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	6,997	4,194
Other creditors	20,686	16,906
Accruals	1,451	1,450
Deferred income	7	7
	<u>29,141</u>	<u>22,557</u>

12 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 March 2023
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
Panda Preschools	68,423	197,555	(198,306)	(20,000)	47,672
Small Grants	1,355	2,000	(2,319)	-	1,036
FCHO & Cost of Living & Action Together	1,183	15,750	(14,173)	(2,833)	(73)
Digital Inclusion	1,245	6,900	(3,098)	(1,000)	4,047
Resilience Fund	-	12,000	-	-	12,000
ODAP	-	25,723	(23,330)	(2,400)	(7)
NLDC Life Long learning	-	3,500	(477)	-	3,023
One Oldham	-	24,500	(22,963)	(1,600)	(63)
Total	<u>72,206</u>	<u>287,928</u>	<u>(264,666)</u>	<u>(27,833)</u>	<u>67,635</u>
Unrestricted funds:					
General funds	119,750	44,079	(49,854)	27,833	141,808
Total funds	<u>191,956</u>	<u>332,007</u>	<u>(314,520)</u>	<u>-</u>	<u>209,443</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Panda Preschools	Pre-school
Small Grants	Health & Wellbeing through diet and exercise
FCHO & Cost of Living & Action Together	Children and families with Cost of Living
Digital Inclusion	Helping to get people online
Resilience Fund	Cost of living support
ODAP	Families in crisis
NLDC Life Long learning	Community based classes & training
One Oldham	Health & Wellbeing and training

Werneth & Freehold Community Development Project
Notes to the Accounts

13 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	1	1
Net current assets	209,442	209,442
	<u>209,443</u>	<u>209,443</u>

14 Reconciliation of net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash and cash equivalents	205,345	31,172	236,517
	<u>205,345</u>	<u>31,172</u>	<u>236,517</u>
Net debt	<u>205,345</u>	<u>31,172</u>	<u>236,517</u>

15 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023	2023
	Land and buildings	Other
	£	£
Operating leases with expiry date:		
Within one year	-	360
	<u>-</u>	<u>360</u>

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Werneth & Freehold Community Development Project
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted funds	Restricted funds	Total funds
	2023	2023	2023
	£	£	£
Income and endowments from:			
Charitable activities			
Oldham MBC - main service provision	44,079	-	44,079
Panda Preschool	-	197,555	197,555
Other projects and services	-	90,373	90,373
	<u>44,079</u>	<u>287,928</u>	<u>332,007</u>
Total income and endowments	44,079	287,928	332,007
Expenditure on:			
Charitable activities			
Oldham MBC - main service provision	49,854	-	49,854
Panda Preschool	-	198,306	198,306
Other projects and services	0	66,360	66,360
	<u>49,854</u>	<u>264,666</u>	<u>314,520</u>
Total of expenditure on charitable activities	49,854	264,666	314,520
General administrative costs, including depreciation and amortisation			
Depreciation of Fixtures, Fittings, & Equipment	-	-	-
Total expenditure	49,854	264,666	314,520
Net gains on investments	-	-	-
	<u>(5,775)</u>	<u>23,262</u>	<u>17,487</u>
Net income	(5,775)	23,262	17,487
Transfers between funds	27,833	(27,833)	-
Net income before other gains/(losses)	22,058	(4,571)	17,487
Other Gains	-	-	-
	<u>22,058</u>	<u>(4,571)</u>	<u>17,487</u>
Net movement in funds	22,058	(4,571)	17,487
Reconciliation of funds:			
Total funds brought forward from 2022	119,750	72,206	191,956
Total funds carried forward	<u>141,808</u>	<u>67,635</u>	<u>209,443</u>

Werneth & Freehold Community Development Project
Detailed Statement of Financial Activities

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191,956

191,956

WERNETH AND FREEHOLD COMMUNITY DEVELOPMENT PROJECT

England & Wales - Charity number 1035594

Accounts

**WERNETH AND FREEHOLD
COMMUNITY DEVELOPMENT PROJECT
Report and Financial Statements**

FOR THE YEAR ENDED 31ST MARCH 2022

Charity Number 1035594
Company Limited by Guarantee
Registration number 2889356

**Werneth and Freehold Community Development Project
Report and Financial Statements for the year ended 31st March 2022**

3. Legal and Administrative Information
4. Management Committee/Trustees Information
5. Trustees/Directors report
13. Independent Examiners Report
14. Statement of Financial Activities
15. Balance Sheet
16. Notes forming part of the financial statements

**Werneth and Freehold Community Development Project
Legal Information about the Werneth and Freehold Community
Development Project**

The Management Committee presents its report and the financial statements for the year ended 31 March 2022

Reference and Administrative Information

Charity Name: Werneth and Freehold Community Development Project

Charity Registration Number: 1035594

Company Registration Number: 2889356

Bankers: Co-operative Bank PLC
P O Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

*Accountants & independent
examiners:* FG Accountancy
Bro Dawel
Glanrafon
Llangoed
Anglesey
LL58 8PB

Registered Office and Principal Address:

14 Tamworth Street
Werneth
Oldham
OL9 7QU

Telephone Number: 0161 628 2235

Web address: www.wfcdp.com

e.mail: wfcdp@hotmail.com

Werneth and Freehold Community Development Project
Information about the Werneth and Freehold Community Development Project
cont.....

Directors/Trustees/Management Committee

Officers:

Chair: Rev Howard Sutcliffe

Vice Chair: Shirley Dickson

Treasurer: Tina Graham

Secretary: Steph Gill

Sponsoring Group representatives:

Freehold Community School: No nominations received

UK Islamic Mission: No nominations received

Pakistani Cultural Association: No nominations received

Werneth Jamia Mosque: No nominations received

Christ Church, Chadderton:

Linda Nuttall
Margaret Cooke

Community Representatives:

Rev Howard Sutcliffe
Shirley Dickson (appointed 6/7/21)
Karen Whitworth
Tina Graham
Steph Gill
Fazal Rahim

Co-options:

Cllr Javid Iqbal

Senior Staff Member:

Yvonne Burtonwood – Project Co-ordinator

Werneth and Freehold Community Development Project. Report of the Trustees

Structure, Governance and Management

The organisation is a charitable company, limited by guarantee, incorporated on 19th January 1994 and registered as a Charity on 24th March 1994. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirement of the Memorandum and Articles of Association the Management Committee shall comprise of not less than seven and not more than twenty six members made up as follows:

- a) Up to three representatives may be appointed by each of the following groups:
 - UK Islamic Mission
 - Pakistani Cultural Association
 - Christ Church, Chadderton, Parochial Church Council
 - Freehold Community School
 - Werneth Jamia Mosque
 - Such other groups as may be admitted to membership of the organisation from time to time.
- b) Up to seven elected representatives of the community served by the Project, such representatives to be elected at the Annual General Meeting, from amongst the membership.
- c) Such persons as may be co-opted by the Management Committee (not being more than one third of the total number of the Management Committee) who shall have full voting rights.

Trustee Induction and Training

New trustees are invited and encouraged to attend training sessions to familiarise themselves with the charity and the context in which it operates. These are jointly led by the Chair of the Management Committee and the Project Co-ordinator and cover:

- a) The obligations of the Management Committee members
- b) The main documents which set out the operational framework for the charity including the Memorandum and Articles of Association
- c) Resourcing and the current financial position as set out in the latest published accounts
- d) Future plans and objectives.

**Werneth and Freehold Community Development Project.
Report of the Trustees cont.....**

There is also an annual meeting for the Management Committee to reflect and to do some forward planning.

Risk Management

Procedures are in place to ensure compliance with current legislation and good practice to ensure the health and safety of staff, volunteers, service users and visitors to the Project. The staff work in different locations, all premises and activities are risk assessed. All staff undertake relevant training to reduce risk.

The Welfare Rights surgery maintains its consistent quality of delivery. The pre-school operates under the OFSTED framework and staff undertake training to ensure the high standard of work is maintained.

We have counteracted the risk of inadequate funding by looking to some long-term funding schemes.

Organisation Structure

The Werneth and Freehold Community Development Project has a Management Committee of members who meet every eight weeks. These members are representatives from local residents, organisations and young people. The committee is representative of the local community in terms of its mix of people from different ethnicity, cultures, religions, gender and age. The committee are responsible for the strategic direction/policies of the charity. The Project Co-ordinator is responsible for the management of the centre, supervision of staff team and ensuring the team continues to develop their skills and working practices in line with good practice. The Co-ordinator is also responsible for ensuring that the charity delivers services specified by funders and key performance indicators are met.

It is the responsibility of the Project to deliver quality services which respond to the needs specified by the local community.

**Werneth and Freehold Community Development Project.
Report of the Trustees cont.....**

Policies to achieve objectives

The Project aims to meet the needs of the people of the Freehold area of the Werneth Ward and the surrounding areas of Oldham . This area is one of serious social and economic disadvantage, compounded by the difficulties and challenges of a multi-cultural community. The Project works on community development principles, supporting people and meeting their need to be valued and supported and, in particular, enabled to work individually or corporately to improve the quality of their lives. The Project aims to reduce inequality and disadvantage, and to promote understanding and friendship across potential and actual barriers of race, culture, and religion. It is making a small contribution to the more just multi-cultural society, to which it is in our common interest to aspire.

The Project meets its aims through the employment of staff, the development of partnerships with other agencies and by the use of volunteers and trainees on placement.

The Werneth and Freehold Community Development Project Limited (WFCDP) is committed as an equal opportunities employer to eliminating all forms of discrimination, whether based on race, sex, disability, sexual orientation, age or religious belief, both through its work, and through its employment policy and practices. We consider such forms of discrimination to be demoralising for those who are affected and divisive and degrading for those who practice discrimination.

Development, activities and achievements in the year.

I am very proud of the whole staff team, management committee and volunteers for the reliance they have shown this year. We have remained open throughout the pandemic and as a charity provided vital services across Oldham. I want to thank everyone of you for making a difference every day. (Project Co-ordinator)

The covid restrictions still in place so the Project continued to adapt provision at the start of the year. We had money related to covid wellbeing to spread key health messages .

WFCDP had funding from ESF to run a popular confidence building programme with the aim of getting people back into employment, training , further education or training. Due to Covid restrictions this programme was delivered remotely over social platforms and some 1-1 and small group sessions.

We had funding from Groundwork and did a joint project around gardening. The planters outside on the fencing and the decorated tubs brightened up the community centre. The programme was delivered over the summer holidays and the family

Werneth and Freehold Community Development Project.
Report of the Trustees cont.....

sessions were enjoyed by everyone. The gardening did a remote session too over zoom with participants picking up bags of resources and the focus on healthy minds.

We did health sessions with ABL drop ins looking at different subjects each week from cancer, diabetes awareness healthy diet.

We ran a busy HAF funded summer playscheme . Due to covid restrictions we had to limit the number of children who attended. Every child got a hot meal and 4 hours of fun packed activities.

We did a project in partnership with Oldham Lifelong Learning and people could attend popular craft sessions at Werneth Park and English class at WFCDP.

In partnership with BAME and the UProject and the local pharmacy we began a walking group as part of our health project.

Unfortunately in October we had a leak in the roof which caused major work to be done in the centre. This meant the upper floor has been closed the rest of the year and two rooms have had new ceilings and been redecorated .

At the start of the year we had the rest of the building painted and new carpets throughout. We had new interactive TV put in the classrooms . When people came back into the building they had a bright centre.

We had LIF funding and had new fences put outside, new burglar alarm and CCTV installed.

Work during the pandemic

WFCDP this year due to Covid did sessions over social media small group sessions and 1-1 . We kept upto date and worked within the guidelines. Therefore our work was to support families across Oldham .

- We provided signposting via our WhatsApp group and mobile phone whilst working from home and the community centre. We linked into services that ran Welfare Rights Advice such as Citizen Advice and Early Help.

**Werneth and Freehold Community Development Project.
Report of the Trustees cont.....**

- We supported many families through furlough, loss of job, reduction in income and other changes in family circumstances to access the relevant agencies.
- Due to the majority of services and support remaining on line we helped individuals access this. We helped set up email addresses and supported individuals to use different communication sites such as Whats App, Zoom etc.
- We replaced our regular weekly women's coffee morning with an online WhatsApp group to help combat isolation . Once able to do so we did sessions outside then small groups.
- We have done extensive work with individuals and families relating to health issues. During Covid this was a common theme for our discussions and we promoted ways for individuals to exercise keep healthy under the restrictions. Once restrictions lifted people had different confidence levels for attending groups so this continued although restrictions lifted.
- Our support for women/ families living in difficult circumstances continued and our worker is available for one to one support throughout the week.
- Promoting on line Jobs workshop in partnership with other agencies continues on line and again 1-1 one able. .
- Via Zoom we did on line activities such as cookery to reduce isolation and to give people an opportunity to do interact with people outside their family circle.
- We provided extensive information around Covid guidelines broadcasting in multilingual languages key messages
- Support families to access available schemes such as foodbanks , digital access , clothes, food package.
- Whilst delivering food parcels, toys, cookery ingredients, craft packs etc we kept connected to families across Oldham.

**Werneth and Freehold Community Development Project.
Report of the Trustees cont.....**

Work with children (2-11years)

- Our Pre schools remain open throughout the year. We kept to the bubbles and other new ways of working to allow them to remain open safely.
- We continue to manage the Panda Pre-school Playgroup operating from Christ Church Community Rooms. We are allowed up to 41 children per session 5 mornings and 3 afternoons a week, term time only.
- In our second Pre-school in Coppice, we are allowed 20 children per session and open 5 mornings and 5 afternoons per week, term time only.
- We did a toy library delivering toys to families during lockdown swapping them at regular intervals.
- We had to close some sessions in line with guidelines when we had covid cases confirmed in the pre school .

Work with young people

- Accessing the internet and having access to a pc or laptop was a major barrier to learning to many families. We linked to local initiatives to support families to access these.
- We delivered craft and activity packs to homes to allow families to have activities .
- Our cookery course was aimed at family recipes so that children could become involved.
- We supported parents to access support for their children and the effects of lockdown on their physical and mental health.

In November youth service began delivering weekly youth sessions from the centre for 13 to 18 year olds.

**Werneth and Freehold Community Development Project.
Report of the Trustees cont.....**

Other Work

- Our Project is represented on the Oldham Play Action Group Board.
- A lot of effort went into supporting the staff team through working under the Covid guidelines and keeping safe.
- Rigorous risk assessments and keeping up to date on government guidance was a piece of work in itself.
- The charity had reduced income due to room hire etc and funding was pivotal so funding applications which allowed us to continue our work.
- We have Selecta hiring our rooms three days a week down stairs to provide vital services to the community.

Staff Training and Project Development

Staff have undertaken various courses including Leaders and Managers in Childcare, Community Work Training, First Aid, SENCO, Sign along. Risk Assessment and Child Protection Training, and Safer Recruitment. Regular bi-weekly team meetings are held.

We have worked to raise our profile in the community, we have formalised our 'branding for both the organisation and the pre-schools. We had to move all our services remotely. Which meant staff training to use new platforms such as teams and zoom etc.

We continue to use WhatsApp to contact groups. We have active Instagram accounts for preschool and WFCDP.

We employ a Project Co-ordinator, Finance Manager, Early Years Co-ordinator, 2 x Pre-school Managers, 2 x Deputy Managers, 4 x Development Workers and 10 x Assistants, and a cleaner.

The management committee supported the project remotely and later in the year face to face their continued support was invaluable during this time.

**Werneth and Freehold Community Development Project.
Report of the Trustees cont.....**

Public Benefit

The trustees have had regard to the guidance on public benefit published by the Charity Commission.

Financial Matters

General funds showed a surplus of £11,608 in the year, additionally transfers between funds increased available general funds by £59,989. At the year-end general funds carried forward were £119,750 and restricted funds carried forward were £72,206.

The trustees have designated £37,000 of the general funds to meet planned expenditure as detailed in note 7 to the accounts.

Due to Covid and the impact on the sector we are continuing with last year's funding strategy which continues to measure the current impact and we have undertaken a risk assessment for the coming year. We have a monthly review of our funding position. We have secured new funding streams this year and rented rooms to a company 3 days a week. Core funding is also continuing in 2022/23 and the Trustees consider the financial position of the Project to be satisfactory.

Reserves Policy

The Trustees have carried out a review of the Project's need for reserves and updated the policy to reflect the current environment.

To ensure the financial viability of the Project and its ability to meet its ongoing commitments, the Project will endeavour to maintain sufficient unrestricted reserves to cover a minimum of three months unrestricted (general) expenditure. The Project will also endeavour to maintain reserves in the separately identified Panda Playgroups fund sufficient to cover three months running costs of that fund. Available funds held in the Panda Playgroup fund in excess of the target may be transferred to general funds periodically, after review by the trustees.

At the year end the available reserves were sufficient to meet the reserves requirement of the policy.

Conclusion

The Project has continued to maintain and develop its work in accordance with its agreed priorities.

Audit Exemptions

The trustees have decided to take advantage of the audit exemption provisions of the Companies Act.

Approved by the trustees (directors) on 1st December 2022 and signed on their behalf by:



Tina Graham
Trustee/(Director)

**Werneth & Freehold Community Development Project
Independent Examiners Report to the Trustees of Werneth & Freehold Community
Development Project ('the Company').**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

Responsibilities and basis of report

As the charity's 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 charity'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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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:

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



Frank Richard Godfrey FCCA
FG Accountancy Limited
Bro Dawel
Glanrafon
LLangoed
Anglesey
LL58 8PB

1st December 2022

Werneth & Freehold Community Development Project
Statement of financial activities (incorporating income & expenditure account)
for the year ended 31st March 2022

	Notes	General funds £	Restricted funds £	Total 2022 £	2021 £
Income					
From charitable activities:					
Oldham M.B.C.- main grant		32,000	-	32,000	32,000
Panda playgroups:					
Early years grant		-	163,242	163,242	164,337
Special education needs & disabilities grants		-	32,430	32,430	20,780
Parents contributions		-	11,731	11,731	1,655
Other		-	3,431	3,431	3,137
European social fund (WEA)		-	53	53	19,947
European Social Fund - Step ahead 2		-	19,938	19,938	-
Nat. Lottery - Coronavirus Community Support Fund		-	-	-	28,680
Standing Together - community grant		-	3,072	3,072	9,216
Toy library		-	-	-	1,500
Action together - response fund		-	1,000	1,000	1,000
Action Together - MHGLC		-	32,000	32,000	-
Action together - Stand together 2		-	15,360	15,360	-
Action together HAF Summer holidays 2021		-	7,200	7,200	-
Coronavirus job retention scheme		-	-	-	32,990
OMBC local authority discretionary grants fund		-	-	-	10,000
Digital inclusion project		-	3,800	3,800	-
Other income (including contracts)		9,414	-	9,414	3,826
Total income		41,414	293,257	334,671	329,068
Expenditure					
Charitable activities:					
Salaries, inc. employers NI & pension	2	4,186	212,399	216,585	174,712
Staff training & travel		-	1,124	1,124	996
Rent, rates, insurances, repairs & services		17,302	18,909	36,211	37,811
Activities & groups		36	16,582	16,618	6,294
IT equipment & consumables		2,543	1,565	4,108	1,780
Accountancy & independent examination		950	-	950	900
Other		4,789	2,151	6,940	6,546
Total expenditure		29,806	252,730	282,536	229,039
Net income (outgoings)		11,608	40,527	52,135	100,029
Transfers between funds		59,989	(59,989)	-	-
Total funds at 1 April 2021	7	48,153	91,668	139,821	39,792
Total funds at 31 March 2022	7	119,750	72,206	191,956	139,821

Werneth & Freehold Community Development Project
Balance sheet as at 31st March 2022

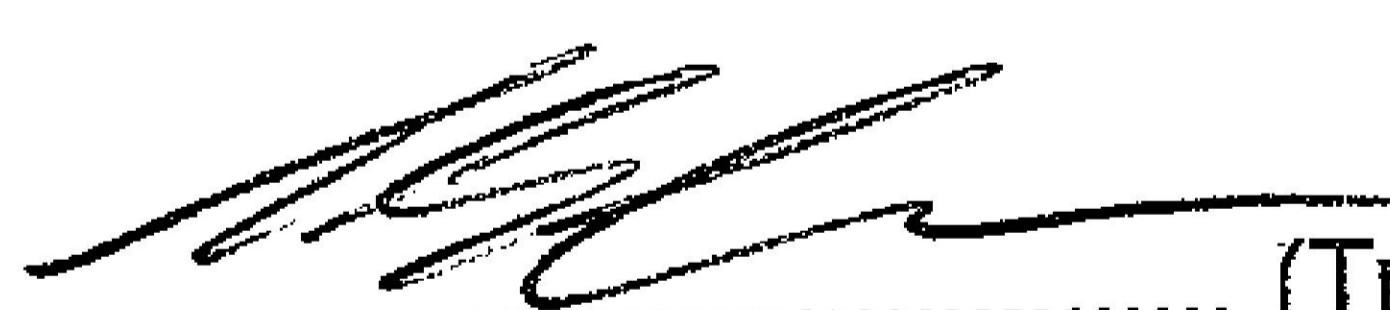
Company Registration No. 2889356

Charity registration no. 1035594

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	<u>1</u>	<u>1</u>
Current assets			
Cash at bank & in hand		205,344	150,072
Debtors and prepayments	4	<u>9,167</u>	<u>8,975</u>
		214,511	159,047
Creditors			
Amounts falling due within one year	5	<u>22,556</u>	<u>19,227</u>
Net current assets/(liabilities)		191,955	139,820
Total assets		<u>191,956</u>	<u>139,821</u>
Represented by:			
Accumulated funds:			
General (unrestricted)	7	82,750	48,153
General (unrestricted) - designated	7	37,000	-
Restricted	7	<u>72,206</u>	<u>91,668</u>
		191,956	139,821

For the year ended 31st March 2022 the Project was entitled to audit exemption under section 477 of the Companies Act 2006. No notice has been deposited under section 476 by members requesting an audit in relation to the accounts for the financial year. The trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

Approved by the trustees on 1st December 2022 and signed on their behalf by:


 (Trustee/Director)
 Tina Graham

The accompanying notes form an integral part of these accounts.

Werneth & Freehold Community Development Project
Notes to the accounts for the year ended 31st March 2022

1. Accounting policies

Basis of Accounting. The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006, the Financial Reporting Standard 102 (FRS102) Section 1A applicable to small entities and the Charities Statement of Recommended Practice (SORP) FRS102.

Fund accounting. Unrestricted funds are corporate funds available for use at the discretion of the directors in accordance with the Project's objects. Restricted funds are trust funds subject to specific restrictive conditions imposed by the grantor. Designated funds comprise unrestricted funds which have been set aside by the directors for specific purposes.

Incoming resources. All income is accounted for on a receivable basis. Any grants whose use is restricted by the grantor to some future accounting period are accounted for as deferred income until the restriction has been satisfied.

Resources expended. All resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Debtors. Short term debtors are measured at transaction price, less any impairment losses for bad and doubtful debts.

Creditors. Short term creditors are measured at transaction price.

Taxation. As a registered charity the company is generally exempt from Income Tax and Capital Gains Tax but not from VAT.

Gifts in kind. Voluntary income received by way of donations and gifts is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment 33.3% straight line

Pensions. Contributions in respect of the company's defined contribution pension scheme (qualifying auto-enrolment scheme) are charged to the income and expenditure account for the

2. Employees, trustees & related parties.

The average number of employees during the year was:

	2022	2021
Fixed term contract employees - head count basis	<u>24</u>	<u>21</u>

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

Salaries in the statement of financial activities includes Employers NI of £3,428 and Employers pension costs of £4,675.

The trustees did not receive any remuneration or re-imburement of expenses during the year.

There were no related party transactions requiring disclosure in the year.

**Werneth & Freehold Community Development Project
Notes to the accounts for the year ended 31st March 2022**

3. Fixed assets

	Fixtures & Equipment
Cost:	£
Cost: brought forward & carried forward	<u>25,217</u>
Depreciation:	
brought forward & carried forward	<u>25,216</u>
Net book value:	
31.03.22	<u>1</u>
31.03.21	<u>1</u>

4. Debtors - amounts falling due within one year

	2022	2021
	£	£
Grants & services	7,938	7,947
Prepayments	<u>1,229</u>	<u>1,028</u>
	<u>9,167</u>	<u>8,975</u>

5. Creditors - amounts falling due within one year

	2022	2021
	£	£
Creditors & accrued expenses	20,372	17,685
Tax & social security	<u>2,184</u>	<u>1,542</u>
	<u>22,556</u>	<u>19,227</u>

6. Going concern

The trustees are not aware of any material uncertainties relating to events or conditions that would cast significant doubt on the charity's ability to continue as a going concern.

Werneth & Freehold Community Development Project
Notes to the accounts for the year ended 31st March 2022

7. Funds	Brought forward	Incoming resources	Outgoing resources	Transfers between funds	Carried forward
2021/22	£	£	£	£	£
General (unrestricted) funds - see below	48,153	41,414	29,806	59,989	119,750
Restricted funds:					
Panda playgroups	81,160	210,834	163,571	(60,000)	68,423
ESF 2 - Step Ahead	-	19,991	19,991	-	-
Standing Together Community Grant	7,825	3,072	10,908	11	-
Toy library	1,500	-	145	-	1,355
Action together - response fund	-	1,000	1,000	-	-
Action together - Expect Respect/Respect Me	1,183	-	-	-	1,183
Action together - MHGLC	-	32,000	32,000	-	-
Action together - Stand together 2	-	15,360	15,360	-	-
Action together - HAF - Summer Holidays 21	-	7,200	7,200	-	-
Digital inclusion project	-	3,800	2,555	-	1,245
Total funds	139,821	334,671	282,536	-	191,956

Represented by:	General funds	Restricted funds	Total
	£	£	£
Fixed assets	1	-	1
Net current/(liabilities) assets	119,749	72,206	191,955
Net (liabilities)/assets	119,750	72,206	191,956

Restricted funds carried forward will be utilised in the current financial year.

In accordance with the reserves policy set out in the trustees report a transfer of £60,000 has been made from Panda Playgroups to general funds.

Unrestricted funds include £35,000 designated by the trustees to increase the capacity of services offered together with a further £2,000 for kitchen equipment.

Prior year -2020/21

	Brought forward	Incoming resources	Outgoing resources	Transfers between funds	Carried forward
	£	£	£	£	£
General funds	24,292	55,270	31,409	-	48,153
Restricted funds:					
Panda playgroups	14,317	213,455	146,612	-	81,160
European Social Fund (WEA)	-	19,947	19,947	-	-
Nat. Lottery -Coronavirus Comm. Supp Fund	-	28,680	28,680	-	-
Standing Together Community Grant	-	9,216	1,391	-	7,825
Toy library	-	1,500	-	-	1,500
Action together - response fund	-	1,000	1,000	-	-
Action together - Expect Respect/Respect Me	1,183	-	-	-	1,183
Total funds	39,792	329,068	229,039	-	139,821

Werneth & Freehold Community Development Project
Notes to the accounts for the year ended 31st March 2022

8. Other information

The Project is a public benefit entity incorporated as a company limited by guarantee in England (no. 2889356) and it is a registered charity (no. 1035594).
Registered office 14 Tamworth Street, Werneth, Oldham OL9 7QU

WERNETH AND FREEHOLD COMMUNITY DEVELOPMENT PROJECT

England & Wales - Charity number 1035594

Accounts

**WERNETH AND FREEHOLD
COMMUNITY DEVELOPMENT PROJECT
Report and Financial Statements**

FOR THE YEAR ENDED 31ST MARCH 2021

Charity Number 1035594
Company Limited by Guarantee
Registration number 2889356

**Werneth and Freehold Community Development Project
Report and Financial Statements for the year ended 31st March 2021**

3. Legal and Administrative Information
4. Management Committee/Trustees Information
5. Trustees/Directors report
12. Independent Examiners Report
13. Statement of Financial Activities
14. Notes forming part of the financial statements

**Werneth and Freehold Community Development Project
Legal Information about the Werneth and Freehold Community
Development Project**

The Management Committee presents its report and the financial statements for the year ended 31 March 2021

Reference and Administrative Information

Charity Name: Werneth and Freehold Community Development Project

Charity Registration Number: 1035594

Company Registration Number: 2889356

Bankers: Co-operative Bank PLC
P O Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

*Accountants & independent
examiners:* FG Accountancy
Bro Dawel
Glanrafon
Llangoed
Anglesey
LL58 8PB

Registered Office and Principal Address:

14 Tamworth Street
Werneth
Oldham
OL9 7QU

Telephone Number: 0161 628 2235
Web address: www.wfcdp.com
e.mail: wfcdp@hotmail.com

**Werneth and Freehold Community Development Project
Information about the Werneth and Freehold Community Development Project
cont.....**

Directors/Trustees/Management Committee

Officers:

Chair: Rev Howard Sutcliffe

Treasurer: Tina Graham

Secretary: Steph Gill

Sponsoring Group representatives:

Freehold Community School: No nominations received

UK Islamic Mission: No nominations received

Pakistani Cultural Association: No nominations received

Werneth Jamia Mosque: No nominations received

Christ Church, Chadderton:

Linda Nuttall

Community Representatives:

Rev Howard Sutcliffe

Karen Whitworth

Tina Graham

Steph Gill

Fazal Rahim

Co-options:

Cllr Javid Iqbal

Senior Staff Member:

Yvonne Burtonwood – Project Co-ordinator

Werneth and Freehold Community Development Project. Report of the Trustees

Structure, Governance and Management

The organisation is a charitable company, limited by guarantee, incorporated on 19th January 1994 and registered as a Charity on 24th March 1994. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirement of the Memorandum and Articles of Association the Management Committee shall comprise of not less than seven and not more than twenty six members made up as follows:

- a) Up to three representatives may be appointed by each of the following groups:
 - UK Islamic Mission
 - Pakistani Cultural Association
 - Christ Church, Chadderton, Parochial Church Council
 - Freehold Community School
 - Werneth Jamia Mosque
 - Such other groups as may be admitted to membership of the organisation from time to time.
- b) Up to seven elected representatives of the community served by the Project, such representatives to be elected at the Annual General Meeting, from amongst the membership.
- c) Such persons as may be co-opted by the Management Committee (not being more than one third of the total number of the Management Committee) who shall have full voting rights.

Trustee Induction and Training

New trustees are invited and encouraged to attend training sessions to familiarise themselves with the charity and the context in which it operates. These are jointly led by the Chair of the Management Committee and the Project Co-ordinator and cover:

- a) The obligations of the Management Committee members
- b) The main documents which set out the operational framework for the charity including the Memorandum and Articles of Association
- c) Resourcing and the current financial position as set out in the latest published accounts
- d) Future plans and objectives.

**Werneth and Freehold Community Development Project.
Report of the Trustees cont.....**

There is also an annual meeting for the Management Committee to reflect and to do some forward planning.

Risk Management

Procedures are in place to ensure compliance with current legislation and good practice to ensure the health and safety of staff, volunteers, service users and visitors to the Project. The staff work in different locations, all premises and activities are risk assessed. All staff undertake relevant training to reduce risk.

The Welfare Rights surgery maintains its consistent quality of delivery. The pre-school operates under the OFSTED framework and staff undertake training to ensure the high standard of work is maintained.

We have counteracted the risk of inadequate funding by looking to some long-term funding schemes.

Organisation Structure

The Werneth and Freehold Community Development Project has a Management Committee of members who meet every eight weeks. These members are representatives from local residents, organisations and young people. The committee is representative of the local community in terms of its mix of people from different ethnicity, cultures, religions, gender and age. The committee are responsible for the strategic direction/policies of the charity. The Project Co-ordinator is responsible for the management of the centre, supervision of staff team and ensuring the team continues to develop their skills and working practices in line with good practice. The Co-ordinator is also responsible for ensuring that the charity delivers services specified by funders and key performance indicators are met.

It is the responsibility of the Project to deliver quality services which respond to the needs specified by the local community.

**Werneth and Freehold Community Development Project.
Report of the Trustees cont.....**

Policies to achieve objectives

The Project aims to meet the needs of the people of the Freehold area of the Werneth Ward and the surrounding areas of Oldham . This area is one of serious social and economic disadvantage, compounded by the difficulties and challenges of a multi-cultural community. The Project works on community development principles, supporting people and meeting their need to be valued and supported and, in particular, enabled to work individually or corporately to improve the quality of their lives. The Project aims to reduce inequality and disadvantage, and to promote understanding and friendship across potential and actual barriers of race, culture, and religion. It is making a small contribution to the more just multi-cultural society, to which it is in our common interest to aspire.

The Project meets its aims through the employment of staff, the development of partnerships with other agencies and by the use of volunteers and trainees on placement.

The Werneth and Freehold Community Development Project Limited (WFCDP) is committed as an equal opportunities employer to eliminating all forms of discrimination, whether based on race, sex, disability, sexual orientation, age or religious belief, both through its work, and through its employment policy and practices. We consider such forms of discrimination to be demoralising for those who are affected and divisive and degrading for those who practice discrimination.

Development, activities and achievements in the year.

20th March 2020 WFCDP closed down for national lockdown . Little did we know the longstanding impact of the Coronavirus on individuals, families and communities.

Our key achievement this year has been to adapt. I am very proud of the resilience of all the staff and the support they have shown to each other.

We worked from home. WFCDP had to find ways to continue to meet the needs of the community. Pre school opened part way through the year and we have had continued risk assessments to ensure we are providing a safe working environment for staff and children. We have followed national guidelines which change frequently. The Community Centre opened towards the end of the year for staff and 1-1 appointments but no groups restarted and no outside services ran from the centre.

Work during the pandemic

WFCDP closed its doors in March 2020 and did not fully reopen till a year later. Therefore its work was to support families across Oldham .

- We provided signposting via our WhatsApp group and mobile phone whilst working from home. We linked into services that ran Welfare Rights Advice such as Citizen Advice and Early Help.

**Werneth and Freehold Community Development Project.
Report of the Trustees cont.....**

- We supported many families through furlough, loss of job, reduction in income and other changes in family circumstances to access the relevant agencies. Many charities in the area delivered food bags , prescription services etc and we linked family in to these new groups.
- Due to the majority of services and support going on line we helped individuals access this. We helped set up email addresses and supported individuals to use different communication sites such as Whats App, Zoom etc.
- We had funding and did help families with food parcels delivering when restrictions allowed.
- We replaced our regular weekly women's coffee morning with an online WhatsApp group to help combat isolation .
- We have done extensive work with individuals and families relating to health issues. During Covid this was a common theme for our discussions and we promoted ways for individuals to exercise keep healthy under the restrictions.
- Our support for women/ families living in difficult circumstances continued and our worker is available for one to one support throughout the week.
- Promoting on line Jobs workshop in partnership with other agencies continues on line .
- Via Zoom we did on line activities such as cookery to reduce isolation and to give people an opportunity to do interact with people outside their family circle.
- We provided extensive information around Covid guidelines broadcasting in multilingual languages key messages
- Support families to access food at supermarkets when food shortages was happening
- Signposting families to clothes at local charities when restrictions on .

- Whilst delivering food parcels, toys, cookery ingredients, craft packs etc we kept connected to families and was able to have social distance conversations with people and sign post to support needed.

Work with children (2-11years)

- Our Pre schools closed under lock down and reopened once allowed with bubbles and other new ways of working to allow them to remain open safely.
- We continue to manage the Panda Pre-school Playgroup operating from Christ Church Community Rooms. We are allowed up to 41 children per session 5 mornings and 3 afternoons a week, term time only.
- In our second Pre-school in Coppice, we are allowed 20 children per session and open 5 mornings and 5 afternoons per week, term time only.
- We did a toy library delivering toys to families during lockdown swapping them at regular intervals.
- For children not returning to pre school we did home learning packs to help support their learning from home.

Work with young people

- Accessing the internet and having access to a pc or laptop was a major barrier to learning to many families. We linked to local initiatives to support families to access these.
- We delivered craft and activity packs to homes to allow families to have activities to do during lockdown.
- Our cookery course was aimed at family recipes so that children could become involved.
- We supported parents to access support for their children and the effects of lockdown on their physical and mental health.

**Werneth and Freehold Community Development Project.
Report of the Trustees cont.....**

Other Work

- We supported the covid testing teams by allowing them to use the centre as a base to do their outreach.
- Our Project is represented on the Oldham Play Action Group Board.
- A lot of effort went into supporting the staff team both those furloughed/working from home . But also those who came into work during this period.
- Rigorous risk assessments and keeping up to date on government guidance was a piece of work in itself.
- The charity had reduced income due to room hire etc and funding was pivotal so funding applications allowed WFCDP to continue operating

Staff Training and Project Development

Staff have undertaken various courses including Leaders and Managers in Childcare, Community Work Training, First Aid, SENCO, Sign along. Risk Assessment and Child Protection Training, and Safer Recruitment. Regular bi-weekly team meetings are held.

We have worked to raise our profile in the community, we have formalised our 'branding'. for both the organisation and the pre-schools. We had to move all our services remotely. Which meant staff training to use new platforms such as teams and zoom etc.

We use WhatsApp to contact groups. We now have Instagram accounts for preschool and WFCDP.

We employ a Project Co-ordinator, Administrator/Development Worker, 6 x Youth Workers, 1 x Early Years Co-ordinator, 2 x Pre-school Managers, 2 x Deputy Managers and 10 x Assistants, and a cleaner.

The management committee supported the project remotely and their continued support was invaluable during this time.

Public Benefit

The trustees have had regard to the guidance on public benefit published by the Charity Commission.

**Werneth and Freehold Community Development Project.
Report of the Trustees cont.....**

Financial Matters

General funds showed a surplus of £23,861 in the year. At the year-end general funds carried forward were £48,153 and restricted funds carried forward were £91,668.

Due to Covid and the impact on the sector we are doing a new funding strategy which will measure the current impact and have undertaken a risk assessment for the coming year. We have a monthly review of our funding position. We have secured new Covid funding streams and taken up initiatives such as the furlough scheme and the discretionary fund. Core funding is also continuing in 2021/22 and the Trustees consider the financial position of the Project to be satisfactory.

Reserves Policy

The Trustees have reviewed the organisation's need for reserves and consider that one month's running costs should be retained in general funds. At the year end the general funds met this target.


Conclusion

The Project has continued to maintain and develop its work in accordance with its agreed priorities.

Audit Exemptions

The trustees have decided to take advantage of the audit exemption provisions of the Companies Act.

Approved by the trustees (directors) on 10th December 2021 and signed on their behalf by:


Tina Graham
Trustee/(Director)

**Werneth & Freehold Community Development Project
Independent Examiners Report to the Trustees of Werneth & Freehold Community
Development Project ('the Company').**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity's 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 charity'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.

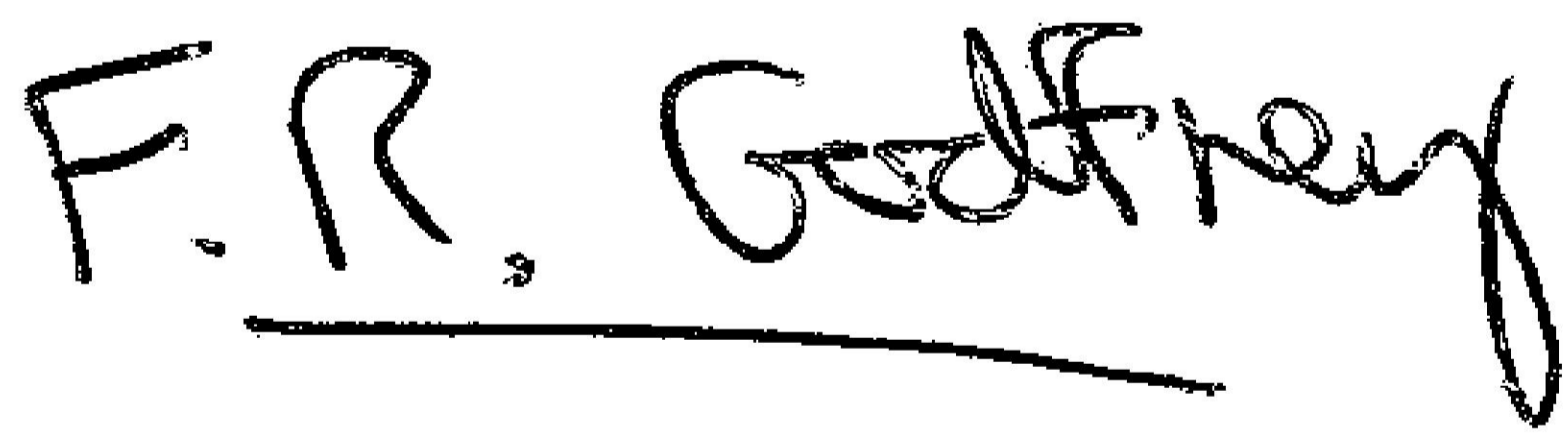
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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:

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



Frank Richard Godfrey FCCA
FG Accountancy Limited
Bro Dawel
Glanrafon
LLangoed
Anglesey
LL58 8PB

10th December 2021

Werneth & Freehold Community Development Project
Statement of financial activities (incorporating income & expenditure account)
for the year ended 31st March 2021

	Notes	General funds £	Restricted funds £	Total 2021 £	2020 £
Income					
From charitable activities:					
Oldham M.B.C.- main grant		32,000	-	32,000	32,000
NLDC development work		-	-	-	7,750
Panda playgroups:					
Early years grant		-	164,337	164,337	164,202
Special education needs & disabilities grants		-	20,780	20,780	12,021
Parents contributions		-	1,655	1,655	7,797
Other		-	3,137	3,137	2,313
Children in Need - youth work		-	-	-	19,555
European social fund (WEA)		-	19,947	19,947	-
Nat. Lottery - Coronavirus Community Support Fund		-	28,680	28,680	-
Standing Together - community grant		-	9,216	9,216	-
Toy library		-	1,500	1,500	-
Action together - response fund		-	1,000	1,000	-
Coronavirus job retention scheme		9,444	23,546	32,990	-
OMBC local authority discretionary grants fund		10,000	-	10,000	-
Other income (including contracts)		3,826	-	3,826	5,863
Total income		55,270	273,798	329,068	251,501
Expenditure					
Charitable activities:					
Salaries, inc. employers NI & pension	2	11,014	163,698	174,712	210,528
Staff training & travel		209	787	996	1,576
Rent, rates, insurances, repairs & services		16,337	21,474	37,811	31,115
Activities & groups		-	6,294	6,294	10,041
IT equipment & consumables		416	1,364	1,780	2,058
Accountancy & independent examination		900	-	900	875
Other		2,533	4,013	6,546	7,190
Total expenditure		31,409	197,630	229,039	263,383
Net income (outgoings)		23,861	76,168	100,029	(11,482)
Transfers between funds		-	-	-	-
Total funds at 1 April 2020	7	24,292	15,500	39,792	51,274
Total funds at 31 March 2021	7	48,153	91,668	139,821	39,792

Werneth & Freehold Community Development Project
Balance sheet as at 31st March 2021

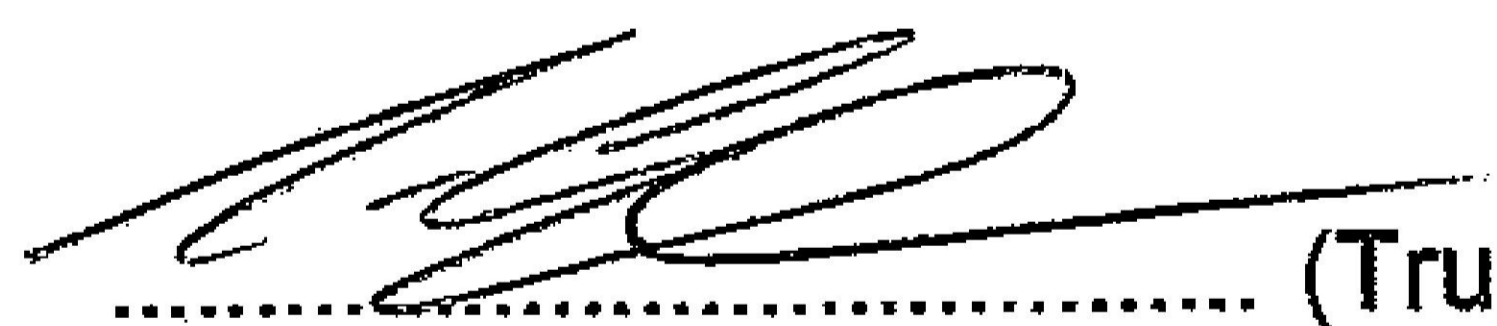
Company Registration No. 2889356

Charity registration no. 1035594

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	3	<u>1</u>	<u>1</u>
Current assets			
Cash at bank & in hand		150,072	51,276
Debtors and prepayments	4	<u>8,975</u>	<u>5,184</u>
		159,047	56,460
Creditors			
Amounts falling due within one year	5	<u>19,227</u>	<u>16,669</u>
Net current assets/(liabilities)		139,820	39,791
Total assets		<u>139,821</u>	<u>39,792</u>
Represented by:			
Accumulated funds:			
General	7	48,153	24,292
Restricted	7	<u>91,668</u>	<u>15,500</u>
		139,821	39,792

For the year ended 31st March 2021 the Project was entitled to audit exemption under section 477 of the Companies Act 2006. No notice has been deposited under section 476 by members requesting an audit in relation to the accounts for the financial year. The trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

Approved by the trustees on 10th December 2021 and signed on their behalf by:


 (Trustee/Director)
 Tina Graham

The accompanying notes form an integral part of these accounts.

Werneth & Freehold Community Development Project
Notes to the accounts for the year ended 31st March 2021

1. Accounting policies

Basis of Accounting. The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006, the Financial Reporting Standard 102 (FRS102) Section 1A applicable to small entities and the Charities Statement of Recommended Practice (SORP) FRS102.

Fund accounting. Unrestricted funds are corporate funds available for use at the discretion of the directors in accordance with the Project's objects. Restricted funds are trust funds subject to specific restrictive conditions imposed by the grantor. Designated funds comprise unrestricted funds which have been set aside by the directors for specific purposes.

Incoming resources. All income is accounted for on a receivable basis. Any grants whose use is restricted by the grantor to some future accounting period are accounted for as deferred income until the restriction has been satisfied.

Resources expended. All resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Debtors. Short term debtors are measured at transaction price, less any impairment losses for bad and doubtful debts.

Creditors. Short term creditors are measured at transaction price.

Taxation. As a registered charity the company is generally exempt from Income Tax and Capital Gains Tax but not from VAT.

Gifts in kind. Voluntary income received by way of donations and gifts is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment 33.3% straight line

Pensions. Contributions in respect of the company's defined contribution pension scheme (qualifying auto-enrolment scheme) are charged to the income and expenditure account for the

2. Employees, trustees & related parties.

The average number of employees during the year was:

	2021	2020
Fixed term contract employees - head count basis	<u>21</u>	<u>30</u>

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

Salaries in the statement of financial activities includes Employers NI of £1,230 and Employers pension costs of £3,273.

The trustees did not receive any remuneration or re-imburement of expenses during the year.

There were no related party transactions requiring disclosure in the year.

Werneth & Freehold Community Development Project
Notes to the accounts for the year ended 31st March 2021

3. Fixed assets

	Fixtures & Equipment
Cost:	£
Cost: brought forward & carried forward	<u>25,217</u>
Depreciation:	
brought forward & carried forward	<u>25,216</u>
Net book value:	
31.03.21	<u>1</u>
31.03.20	<u>1</u>

4. Debtors - amounts falling due within one year

	2021	2020
	£	£
Grants & services	7,947	2,799
Prepayments	1,028	629
Tax & social security	-	1,756
	<u>8,975</u>	<u>5,184</u>

5. Creditors - amounts falling due within one year

	2021	2020
	£	£
Creditors & accrued expenses	17,685	16,669
Tax & social security	1,542	-
	<u>19,227</u>	<u>16,669</u>

6. Going concern

The trustees are not aware of any material uncertainties relating to events or conditions that would cast significant doubt on the charity's ability to continue as a going concern.

Werneth & Freehold Community Development Project
Notes to the accounts for the year ended 31st March 2021

7. Funds	Brought forward	Incoming resources	Outgoing resources	Transfers between funds	Carried forward
2020/21	£	£	£	£	£
General funds	24,292	55,270	31,409	-	48,153
Restricted funds:					
Panda playgroups	14,317	213,455	146,612	-	81,160
European social fund (WEA)	-	19,947	19,947	-	-
Nat. Lottery - Coronavirus Comm. Supp Fund	-	28,680	28,680	-	-
Standing Together Community Grant	-	9,216	1,391	-	7,825
Toy library	-	1,500	-	-	1,500
Action together - response fund	-	1,000	1,000	-	-
Action together - Expect Respect/Respect Me	1,183	-	-	-	1,183
Total funds	<u>39,792</u>	<u>329,068</u>	<u>229,039</u>	<u>-</u>	<u>139,821</u>

Represented by:	General funds	Restricted funds	Total
	£	£	£
Fixed assets	1	-	1
Net current/(liabilities) assets	<u>48,152</u>	<u>91,668</u>	<u>139,820</u>
Net (liabilities)/assets	<u>48,153</u>	<u>91,668</u>	<u>139,821</u>

Restricted funds carried forward will be utilised in the current financial year.

Prior year -2019/20

	Brought forward	Incoming resources	Outgoing resources	Transfers between funds	Carried forward
	£	£	£	£	£
General funds	14,672	44,613	34,993	-	24,292
Restricted funds:					
Panda playgroups	10,704	186,333	182,720	-	14,317
Children in Need - youth work	5,898	19,955	25,853	-	-
Action together - Expect Respect/Respect Me	20,000	-	18,817	-	1,183
Other grants	-	1,000	1,000	-	-
Total funds	<u>51,274</u>	<u>251,901</u>	<u>263,383</u>	<u>-</u>	<u>39,792</u>

8. Other information

The Project is a public benefit entity incorporated as a company limited by guarantee in England (no. 2889356) and it is a registered charity (no. 1035594).
Registered office 14 Tamworth Street, Werneth, Oldham OL9 7QU