

# ADULT COMMUNITY EDUCATION (WIGAN) LIMITED

England & Wales · Charity number 1091767

## Details

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**Other names** ACE - ADULT COMMUNITY EDUCATION (WIGAN) LIMITED

**Status** Registered

**Legal form** Charitable company

**Company number** [02656905](#)

**Registered** 2002-04-26

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** ACE Adult Community Education Wigan  
Queens Hall. 2nd Floor.  
46 Market Street.  
Wigan  
Greater Manchester  
WN1 1HX

**Phone** 01942829321

**Email** [eperry@ace-wigan.co.uk](mailto:eperry@ace-wigan.co.uk)

**Website** [www.ace-wigan.co.uk](http://www.ace-wigan.co.uk)

## Activities

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**Objects:** 3. THE AIMS OF ACE ARE TO ADVANCE THE EDUCATION AND RELIEVE THE NEED OF ADULTS WITH LEARNING DIFFICULTIES, PRIMARILY BUT NOT EXCLUSIVELY, THROUGH THE PROVISION OF:A) ALTERNATIVE COMMUNITY BASED EDUCATION AND TRAINING;B)A COMPREHENSIVE STUDENT CENTRED SERVICE WORKING TO ENABLE STUDENT TO MAKE INFORMED CHOICES ABOUT THEIR LIVES BY ENCOURAGING THEM TO TAKE AN ACTIVE PART IN THEIR OWN COMMUNITY FOR THEIR OWN AND THE COMMUNITY'S BENEFIT;C) A SERVICE THAT NOT ONLY DIRECTLY ADDRESSES A SHORTFALL IN POST 18 EDUCATIONAL PROVISION LOCALLY FOR THE BENEFICIARIES, BUT WHICH ALSO LINKS WITH A VARIETY OF COMMUNITY AGENCIES AND RESOURCES;D) CONTINUOUS IMPROVEMENT IN THE QUALITY OF IT'S SERVICE BY REGULAR EVALUATION AND INVESTMENT IN THE PROFESSIONAL DEVELOPMENT OF STAFF; AND E) A SECURE, WELL- ESTABLISHED SERVICE FOR THE FUTURE

**Activities:** OUR STUDENTS ARE WORKING TOWARDS AN ACCREDITATION FROM ASCENTIS, FORMERLY OCNW FOR EMPLOYABILITY AND ASDAN 'INDEPENDENT LIVING SKILLS'.

## Classification

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- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** People With Disabilities

## Geography

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- Wigan

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£183,013	£183,969	-	-
2024-03-31	£155,211	£170,539	-	-
2023-03-31	£148,579	£157,506	-	-
2022-03-31	£154,428	£181,492	-	-
2021-03-31	£121,862	£121,796	-	-

## Trustees

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Name	Role	Appointed
DEBORAH GENT		
Julie Anita Wilkinson		2020-03-13
OLIVE HALLIWELL		2024-12-12

**ADULT COMMUNITY EDUCATION (WIGAN) LIMITED**

England & Wales - Charity number 1091767

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# Accounts

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Company registration number: 02656905  
Charity registration number: 1091767

**ACE ADULT COMMUNITY EDUCATION (WIGAN) LIMITED  
TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

ADC Accountants Limited  
15 Market Street Standish  
Wigan  
Lancashire  
WN6 0HW

**Ace Adult Community Education (Wigan) Limited**  
**Contents**

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	<b>Page</b>
Trustees' Report	1—5
Independent Examiner's Report	6
Statement of Financial Activities (including Income and Expenditure Account)	7
Balance Sheet	8—9
Notes to the Financial Statements	10—15

The trustees present their report and the financial statements for the year ended 31 March 2025.

## **Objectives and Activities**

### **Aims and Objectives**

The charity is constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association.

ACE was founded in 1990 in response to the identified gap in education and training opportunities for adults with learning disabilities and mental health issues. ACE continues to fill a gap within the local market of care providers by offering lifelong learning opportunities to a client group that have been marginalised and excluded from post 25 education and training.

ACE supports individuals to become more self-reliant by offering individually tailored learning programmes covering a range of independent living skills. Our learning programmes enable students to get the best out of their lives, learning about how to use community facilities and integrate with others where they live. ACE:

- Provides a flexible, person centred curriculum facilitating optimum use of local community resources;
- Provides, selects and uses appropriate resources to support an individual learning programme, including opportunities for progression
- Recruits and trains experienced well qualified staff to deliver an effective service, based on individuals' needs;
- Offers life skills courses (including for example Citizenship, Self-Advocacy, Using Transport, Digital Technology, Meal Preparation, Healthy Living, Employability) which lead to local and/or national accreditation;
- Provides a range of facilities to enhance personal development and advocacy skills;
- Establishes links with local schools, colleges and training providers to ease the student's transition into adulthood and promote lifelong learning. These links help students to transfer easily into provision at ACE or to leave to pursue greater independence;
- Maintains links in local and national networks to promote the interests of people with learning disabilities and maintain awareness of related issues; and Support students to greater independence.

## **ACHIEVEMENTS AND PERFORMANCE**

Throughout 2024/25 the management team has continued to maintain and support by:

1. Visiting the teaching sites,
2. Holding quarterly whole organisation meetings,
3. Attending 6 weekly Management Meetings; and
4. Providing a suggestion box, at both teaching sites, with a £50 gift voucher for any staff member or volunteer whose idea is implemented.

ACE has successfully secured grants from the funders detailed below, amounting to £23,773.84

1. The National Lottery Community Fund
2. Wigan Council Community Funds Grant
3. PayPal Giving Fund
4. Service user family donations.

Additionally, ACE was successful in securing a make-over of the kitchen/coffee room area via The Match My Project Programme (Formerly Wigan Community DIY SOS Project). Cost of the project was undisclosed by the companies involved (BAAS Construction and Wilkinson Cowan Partnership) but believed to amount to £10,000 - £15,000.

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**Ace Adult Community Education (Wigan) Limited**  
**Trustees' Report (continued)**  
**For The Year Ended 31 March 2025**

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### **Aims and Objectives - continued**

To continue all staff alignment on the teachers' pay spine, ACE introduced a 4% pay increase.

The Trustees are monitoring student numbers closely and encouraging new learner recruitment to maintain the viability of the business. The Trustees are satisfied that there are sufficient funds to continue operating and meet liabilities as they fall due, for the foreseeable future. To support long-term sustainability, a series of measures have been developed to streamline the service for both staff and students. These will be introduced in May 2025 and include ending teaching sessions with consistently low student numbers, redistributing learners to maximise attendance across sessions and rationalising teaching hours.

### **FINANCIAL REVIEW**

Each student has a learning plan, which details their learning outcomes and includes statements of what they are expected to know, understand and/or do as a result of learning at ACE. These vary considerably between individual students based on their aspirations and needs. Outcomes may include:

- The skills to live more independently and increased communication skills, confidence and autonomy, leading to improved resilience and reduced risk;
- The ability to understand and develop healthy relationships with peers;
- Qualifications which enable them to progress to further education;
- Increased independence and autonomy achieved through developing skills in using adaptive technology; and
- Gaining the employability skills, experience, and where appropriate, qualifications to obtain voluntary, supported or paid employment.

### **STAFF**

The Trustees recognise the essential role that staff and volunteers play in providing a high-quality service. Every teaching session is led by an experienced Tutor who holds a relevant Level 5 teaching qualification, such as the Postgraduate Certificate in Education (PGCE), the Certificate in Education, the professional recognition of Qualified Teacher Status (QTS) or Qualified Teacher Learning and Skills (QTLS). A Learning Support Officer supports the Tutor to ensure all students engage in learning and stay on task during the session or activity. All our staff and volunteers have been through an enhanced DBS check.

We are committed to building and developing the knowledge, skills and experience of all staff members and volunteers. The organisation understands that professional development and training contribute to the effectiveness and the quality of the service the team provides. Therefore, ACE provides training and development opportunities for all its employees and volunteers so that they can perform their work effectively and in a safe working environment.

### **VOLUNTEERS AND WORK BASED EXPERIENCE**

As a charity ACE believes in fulfilling social aims such as creating jobs, providing volunteering opportunities and offering new skills and development to local people. We continue to offer placements for students from local and regional institutions, such as Wigan and Leigh College, St John Rigby College, Winstanley College, Salford University, Edge Hill University and Bolton University. The students are studying in the areas of teaching, health and/or social care at degree level or for qualifications such as BTEC.

### **NETWORKS AND PARTNERSHIPS**

ACE continuously develops mature and collaborative relationships, not only with the students it supports but also, with other partners who are working closely with our students to develop care and support solutions. These include informal carers and families, a range of allied health professionals, other education providers, landlords, care providers and wider community connections, such as the police and DWP.

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**Ace Adult Community Education (Wigan) Limited  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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**Aims and Objectives - continued**

ACE has established local links with groups from the Voluntary, Community, Faith and Social Enterprise sector, community leaders and the Police. We bring community services into ACE to support teaching sessions and use our classroom facilities to support community events.

Our team have established good collaborative relationships with the Council. We continue to attend and contribute to Provider Forums and events held by the Council. ACE continues to retain silver membership of the Wigan Council Deal for Business.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

ACE is led by a voluntary management committee of Trustees and a Service Manager, who have a strong commitment to the staff and students. There is a strong vision, which is important in influencing a range of outcomes, including a low staff turnover that provides stability for our students. The Trustees and the Service Manager are highly visible role models with strong ethics, who focus on fairness, respect, diversity, equality and recognition. We ensure legal compliance and fair pricing, whilst treating students as equal partners in the management of the organisation.

The Trustees meet every 6 weeks and review significant events to drive continuous improvement. We take a proactive approach to performance management to prevent issues from occurring and to address emerging issues in the early stages through targeted action.

**Reference and Administrative Details**

**Trustees**

Mrs Deborah Gent  
Mrs Olive Halliwell  
Ms Nicola Blackledge (resigned 12/12/2024)  
Ms Julie Wilkinson

**Charity Number**

1091767

**Company Number**

02656905

**Registered Office**

Queens Hall  
Market Street  
Wigan  
Lancashire  
WN1 1HX

**Independent Examiner**

ADC Accountants Limited Association of Chartered Certified Accountants  
ADC Accountants Limited  
Association of Chartered Certified Accountants  
15 Market Street Standish

**Ace Adult Community Education (Wigan) Limited  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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Wigan  
Lancashire  
WN6 0HW

**Ace Adult Community Education (Wigan) Limited  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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**Small Company Rules**

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

The trustees' report was approved by the board of trustees and signed on its behalf by:

*Deborah Gent*

Mrs Deborah Gent

Trustee

06/10/2025

**Ace Adult Community Education (Wigan) Limited**  
**Independent Examiner's Report to the Trustees of Ace Adult Community Education (Wigan) Limited**  
**For The Year Ended 31 March 2025**

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

### **Responsibilities and Basis of Report**

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your 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**

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.

ADC Accountants Limited Association of Chartered Certified Accountants

06/10/2025

15 Market Street Standish

Wigan

Lancashire

WN6 0HW

**Ace Adult Community Education (Wigan) Limited**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 March 2025**

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies	3	23,774	1,607
Other trading activities	4	158,288	152,896
Investments	5	951	708
		183,013	155,211
<b>EXPENDITURE ON:</b>			
Charitable activities:	7		
Adult Community Education		(183,969)	(170,539)
<b>NET EXPENDITURE</b>		(956)	(15,328)
<b>NET MOVEMENT IN FUNDS</b>		(956)	(15,328)
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		70,478	85,806
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>16</b>	69,522	70,478

The notes on pages 10 to 15 form part of these financial statements.

**Ace Adult Community Education (Wigan) Limited**  
**Balance Sheet**  
**As At 31 March 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible Assets	12	18,856	2,231
		<u>18,856</u>	<u>2,231</u>
<b>CURRENT ASSETS</b>			
Debtors	13	281	-
Cash at bank and in hand		52,293	68,247
		<u>52,574</u>	<u>68,247</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	14	(1,908)	-
		<u>50,666</u>	<u>68,247</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		<u>50,666</u>	<u>68,247</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>69,522</u>	<u>70,478</u>
<b>NET ASSETS</b>		<u>69,522</u>	<u>70,478</u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds		69,522	70,478
<b>TOTAL FUNDS</b>	16	<u>69,522</u>	<u>70,478</u>

**Ace Adult Community Education (Wigan) Limited**  
**Balance Sheet (continued)**  
**As At 31 March 2025**

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

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

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

*Deborah Gent*

Mrs Deborah Gent

Trustee  
06/10/2025

The notes on pages 10 to 15 form part of these financial statements.

**Ace Adult Community Education (Wigan) Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 March 2025**

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**1. General Information**

Ace Adult Community Education (Wigan) Limited is a company limited by guarantee, incorporated in England & Wales, registered number 02656905 and registered charity number 1091767. The registered office is Queens Hall, Market Street, Wigan, Lancashire, WN1 1HX.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

**2.2. Incoming Resources**

Incoming Resources include donations, grants, and gifts will be accepted, provided they are not conditional in a way that conflicts with our charitable objectives or creates an unacceptable risk. All income will be recorded gross in the Statement of Financial Activities and attributed to the appropriate fund category (unrestricted, restricted, or endowment). Trustees are responsible for ensuring that all incoming resources are recorded accurately and used in accordance with their designated purpose.

**2.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	20% on reducing balance
Fixtures & Fittings	20% on reducing balance

**2.4. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**3. Income from Donations and Legacies**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Donations and gifts	1,606	1,607
Grants	22,168	-
	<u>23,774</u>	<u>1,607</u>

**Ace Adult Community Education (Wigan) Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**4. Income from Other Trading Activities**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Income from other trading activities	158,288	152,896

**5. Investment Income**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	951	708

**6. Net Income/(Expenditure)**

The net expenditure is stated after charging/(crediting):

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets - owned	2,275	558

**7. Analysis of Expenditure**

		<b>2025</b>
	<b>Activities undertaken directly</b>	<b>Support costs (see note 8)</b>
	<b>£</b>	<b>£</b>
	<b>£</b>	<b>Total £</b>
Adult Community Education	138,942	45,027
	<u>138,942</u>	<u>183,969</u>

		<b>2024</b>
	<b>Activities undertaken directly</b>	<b>Support costs (see note 8)</b>
	<b>£</b>	<b>£</b>
	<b>£</b>	<b>Total £</b>
Adult Community Education	136,406	34,133
	<u>136,406</u>	<u>170,539</u>

**Ace Adult Community Education (Wigan) Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**8. Support Costs**

<b>2025</b>
<b>Adult Community Education</b>
<b>£</b>
27,132
13,760
2,275
1,860
45,027
45,027

Premises expenses  
General administration  
Depreciation  
Governance costs

<b>2024</b>
<b>Adult Community Education</b>
<b>£</b>
23,611
8,104
558
1,860
34,133
34,133

Premises expenses  
General administration  
Depreciation  
Governance costs

**9. Independent Examiner's Remuneration**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent examination of the financial statements	1,140	-
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	720	-
	1,860	-
	1,860	-

Independent examination of the financial statements  
Other assurance services  
Tax advisory services  
Other financial services

**Ace Adult Community Education (Wigan) Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**10. Staff Costs**

Staff costs were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	127,441	122,037
Social security costs	2,568	2,313
Other pension costs	2,133	2,043
	132,142	126,393

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**11. Average Number of Employees**

Average number of employees during the year was: 10 (2024: 10)

**12. Tangible Assets**

	<b>Land &amp; Property Freehold</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 April 2024	999	93,427	94,426
Additions	-	18,900	18,900
As at 31 March 2025	999	112,327	113,326
<b>Depreciation</b>			
As at 1 April 2024	981	91,214	92,195
Provided during the period	4	2,271	2,275
As at 31 March 2025	985	93,485	94,470
<b>Net Book Value</b>			
As at 31 March 2025	14	18,842	18,856
As at 1 April 2024	18	2,213	2,231

**13. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	281	-

**Ace Adult Community Education (Wigan) Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**14. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Taxation and social security	1,908	-
	1,908	-

**15. Pension Commitments**

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £2,133 (2024: £2,043).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

**16. Movement in Funds**

	<b>As at 1 April 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	70,478	183,013	(183,969)	69,522
<b>Total funds</b>	70,478	183,013	(183,969)	69,522

	<b>As at 1 April 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	85,806	155,211	(170,539)	70,478
<b>Total funds</b>	85,806	155,211	(170,539)	70,478

**17. Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>

**Ace Adult Community Education (Wigan) Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

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**18. Related Party Disclosures**

**19. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**ADULT COMMUNITY EDUCATION (WIGAN) LIMITED**

England & Wales - Charity number 1091767

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# Accounts

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**Ace Adult Community Education (Wigan) Limited**

**Charity No. 1091767**

**Company No. 02656905**

**Trustees' Report and Unaudited Accounts**

**31 March 2024**



**Ace Adult Community Education (Wigan) Limited**  
**Contents**

	Pages
Trustees' Annual Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Summary Income and Expenditure Account	8
Balance Sheet	9
Statement of Cash flows	10
Notes to the Accounts	11 to 17
Detailed Statement of Financial Activities	18 to 19



**Ace Adult Community Education (Wigan) Limited  
Trustees Annual Report**

Ace Adult Community Education (Wigan) Limited

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. 02656905**

**Charity No. 1091767**

**Registered Office**

Queens Hall  
Market Street  
Wigan  
Lancashire  
WN1 1HX

**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:

N. Blackledge  
D. Gent  
J.A. Wilkinson

**Accountants**

ADC Accountants Limited  
15 Market Street  
Standish  
Wigan  
Lancs  
WN6 0HW

**OBJECTIVES AND ACTIVITIES**

The charity is constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association.

ACE was founded in 1990 in response to the identified gap in education and training opportunities for adults with learning disabilities and mental health issues. ACE continues to fill a gap within the local market of care providers by offering lifelong learning opportunities to a client group that have been marginalised and excluded from post 25 education and training.

ACE supports individuals to become more self-reliant by offering individually tailored learning programmes covering a range of independent living skills. Our learning programmes enable students to get the best out of their lives, learning about how to use community facilities and integrate with others where they live. ACE:

- Provides a flexible, person centred curriculum facilitating optimum use of local community resources;
- Provides, selects and uses appropriate resources to support an individual learning programme including opportunities for progression;



## **Ace Adult Community Education (Wigan) Limited Trustees Annual Report**

- Recruits and trains experienced well qualified staff to deliver an effective service based on individuals' needs;
- Offers Life Skills courses (including for example Citizenship, Self-Advocacy, Using Transport, Digital Technology, Meal Preparation, Healthy Living, Employability) which lead to local and/or national accreditation;
- Provides a range of facilities to enhance personal development and advocacy skills;
- Establishes links with local schools, colleges and training providers to ease the student's transition into adulthood and promote lifelong learning. These links help students to transfer easily into provision at ACE or to leave to pursue greater independence;
- Maintains links in local and national networks to promote the interests of people with learning disabilities and maintain awareness of related issues; and
- Support students to greater independence.

### **ACHIEVEMENTS AND PERFORMANCE**

Throughout 2023/24 the management team has continued to maintain and support by:

1. Visiting the teaching sites,
2. Holding quarterly whole organisation meetings,
3. Attending 6 weekly Management Meetings; and
4. Providing a suggestion box, at both teaching sites, with a £50 gift voucher for any staff member or volunteer whose idea is implemented.

ACE has successfully secured grants from the funders detailed below, amounting to £1,563

1. The Co-op Community Fund for the purchase of e-reader pens and other resources.
2. Benevity.
3. Amazon Core Europe (Amazon Smile)
4. Service user family donations.

To continue all staff alignment on the teacher's pay spine, ACE introduced a 5% pay increase

As of January 2024, ACE secured a place on the Northwest SEND Procurement Framework enabling the acceptance of suitable students aged 16-25 with an EHCP (Education Health Care Plan) referred from all over the Northwest.

The Trustees are monitoring student numbers closely and encouraging new learner recruitment to maintain the viability of the business. The Trustees are satisfied that there are sufficient funds to continue operating and meet liabilities as they fall due, for the foreseeable future.

### **FINANCIAL REVIEW**

Each student has a learning plan, which details their learning outcomes and includes statements of what the student is expected to know, understand and/or do as a result of learning at ACE. These vary considerably between individual students based on their aspirations and needs. Outcomes may include:

- The skills to live more independently and increased communication skills, confidence and autonomy, leading to improved resilience and reduced risk;
- The ability to understand and develop healthy relationships with peers;
- Qualifications which enable them to progress to further education;



## **Ace Adult Community Education (Wigan) Limited**

### **Trustees Annual Report**

- Increased independence and autonomy achieved through developing skills in using adaptive technology; and
- Gaining the employability skills, experience, and where appropriate, qualifications to obtain voluntary, supported or paid employment.

#### **STAFF**

The Trustees recognise the essential role that staff and volunteers play in providing a high quality service. Every teaching session is led by an experienced Tutor who holds a relevant Level 5 teaching qualification, such as the Postgraduate Certificate in Education (PGCE), the Certificate in Education, and the professional recognition of Qualified Teacher Status (QTS) or Qualified Teacher Learning and Skills (QTLS). A Learning Support Officer supports the Tutor to ensure all students engage in learning and stay on task during the session or activity. All our staff and volunteers have been through an enhanced DBS check.

We are committed to building and developing the knowledge, skills and experience of all staff members and volunteers. The organisation understands that professional development and training contribute to the effectiveness and the quality of the service the team provides. Therefore, ACE provides training and development opportunities for all its employees and volunteers so that they can perform their work effectively and in a safe working environment.

#### **VOULUNTEERS AND WORK BASED EXPERIENCE**

As a charity ACE believes in fulfilling social aims such as creating jobs, providing volunteering opportunities and offering new skills and development to local people. We continue to offer placements for students from local and regional institutions, such as Wigan and Leigh College, St John Rigby College, Winstanley College, Salford University, Edge Hill University and Bolton University. The students are studying in the areas of teaching and health and social care at degree level or for qualifications such as BTEC.

#### **NETWORKS AND PARTNERSHIPS**

ACE continuously develops mature and collaborative relationships not only with the students it supports but also, with other partners, who are working closely with our students to develop care and support solutions. These include informal carers and families, a range of allied health professionals, other education providers, landlords, care providers and wider community connections, such as the police and DWP.

ACE has established local links with local groups from the Vocational, Community and Social Enterprise sector, community leaders and the Police. We bring community services into ACE to support teaching sessions and use our classroom facilities to support community events.

Our team have established good collaborative relationships with the Council. We continue to attend and contribute to Provider Forums and events held by the Council. As of March 2024, ACE has successfully retained silver membership of the WMBC Deal for Business.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

ACE is led by a voluntary management committee of Trustees and a Service Manager, who have a strong commitment to the staff and students. There is a strong vision, which is important in influencing a range of outcomes, including a low staff turnover that provides stability for our students. The Trustees and the Service Manager are highly visible role models with strong ethics, who focus on fairness, respect, diversity, equality and recognition. We ensure legal compliance and fair pricing, whilst treating students as equal partners in the management of the organisation.

The Trustees meet every 6 weeks and review significant events to drive continuous improvement. We take a proactive approach to performance management to prevent issues from occurring and to address emerging issues in the early stages through targeted action.



**Ace Adult Community Education (Wigan) Limited**  
**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

D. Gent  
Trustee  
31 March 2024

Deborah Gent



**Ace Adult Community Education (Wigan) Limited**

**Independent Examiners Report**

**Independent Examiner's Report to the trustees of Ace Adult Community Education (Wigan) Limited**

I report to the charity trustees on my examination of the financial statements of Ace Adult Community Education (Wigan) Limited 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**

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.

ADC Accountants Limited  
15 Market Street  
Standish  
Wigan  
Lancs  
WN6 OHW  
31 March 2024



**Ace Adult Community Education (Wigan) Limited**  
**Statement of Financial Activities**  
**for the year ended 31 March 2024**

		<b>Unrestricted</b>		
		<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
		<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>				
Donations and legacies	4	1,607	1,607	2,453
Other trading activities	5	152,896	152,896	146,042
Investments	6	708	708	84
<b>Total</b>		<b>155,211</b>	<b>155,211</b>	<b>148,579</b>
<b>Expenditure on:</b>				
Other	7	170,539	170,539	157,506
<b>Total</b>		<b>170,539</b>	<b>170,539</b>	<b>157,506</b>
Net gains on investments		-	-	-
<b>Net expenditure</b>	<b>8</b>	<b>(15,328)</b>	<b>(15,328)</b>	<b>(8,927)</b>
Transfers between funds		-	-	-
<b>Net expenditure before other gains/(losses)</b>		<b>(15,328)</b>	<b>(15,328)</b>	<b>(8,927)</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>(15,328)</b>	<b>(15,328)</b>	<b>(8,927)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		85,806	85,806	94,732
<b>Total funds carried forward</b>		<b>70,478</b>	<b>70,478</b>	<b>85,805</b>



**Ace Adult Community Education (Wigan) Limited**  
**Summary Income and Expenditure Account**  
**for the year ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Income	154,503	148,495
Interest and investment income	708	84
<b>Gross income for the year</b>	<u>155,211</u>	<u>148,579</u>
Expenditure	169,981	156,809
Depreciation and charges for impairment of fixed assets	558	697
<b>Total expenditure for the year</b>	<u>170,539</u>	<u>157,506</u>
Net expenditure before tax for the year	(15,328)	(8,927)
<b>Net expenditure for the year</b>	<u>(15,328)</u>	<u>(8,927)</u>



**Ace Adult Community Education (Wigan) Limited****Balance Sheet**

at 31 March 2024

Company No.	02656905	Notes	2024 £	2023 £
<b>Fixed assets</b>				
Tangible assets		10	2,231	2,789
			<u>2,231</u>	<u>2,789</u>
<b>Current assets</b>				
Debtors		11	-	2,947
Cash at bank and in hand			68,247	80,069
			<u>68,247</u>	<u>83,016</u>
<b>Net current assets</b>			68,247	83,016
<b>Total assets less current liabilities</b>			<u>70,478</u>	<u>85,805</u>
<b>Net assets excluding pension asset or liability</b>			70,478	85,805
<b>Total net assets</b>			<u>70,478</u>	<u>85,805</u>
<b>The funds of the charity</b>				
<b>Restricted funds</b>		12		
<b>Unrestricted funds</b>		12		
General funds			70,478	85,806
			<u>70,478</u>	<u>85,806</u>
<b>Reserves</b>		12		
<b>Total funds</b>			<u>70,478</u>	<u>85,806</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 31 March 2024

And signed on its behalf by:

Deborah Gent

D. Gent

Trustee

31 March 2024



**Ace Adult Community Education (Wigan) Limited**  
**Statement of Cash flows**  
**for the year ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net expenditure per Statement of Financial Activities</b>	(15,328)	(8,927)
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	558	697
Dividends, interest and rents from investments	(708)	(84)
Decrease/(Increase) in trade and other receivables	2,947	(1,478)
<b>Net cash used in operating activities</b>	<u>(12,531)</u>	<u>(9,792)</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	708	84
<b>Net cash from investing activities</b>	<u>708</u>	<u>84</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net decrease in cash and cash equivalents</b>	(11,823)	(9,708)
<b>Cash and cash equivalents at the beginning of the year</b>	80,069	89,777
<b>Cash and cash equivalents at the end of the year</b>	<u>68,246</u>	<u>80,069</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	68,247	80,069
	<u>68,247</u>	<u>80,069</u>



## Ace Adult Community Education (Wigan) Limited

### 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.



## Ace Adult Community Education (Wigan) Limited

### 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.

#### 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.

#### 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.



## **Ace Adult Community Education (Wigan) Limited**

### **Notes to the Accounts**

#### **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.

## **2 Company status**

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



**Ace Adult Community Education (Wigan) Limited**  
**Notes to the Accounts**

**3 Statement of Financial Activities - prior year**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
<b>Income and endowments from:</b>		
Donations and legacies	2,453	2,453
Other trading activities	146,042	146,042
Investments	84	84
<b>Total</b>	<b>148,579</b>	<b>148,579</b>
<b>Expenditure on:</b>		
Other	157,506	157,506
<b>Total</b>	<b>157,506</b>	<b>157,506</b>
<b>Net income</b>	<b>(8,927)</b>	<b>(8,927)</b>
<b>Net income before other gains/(losses)</b>	<b>(8,927)</b>	<b>(8,927)</b>
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<b>(8,927)</b>	<b>(8,927)</b>
<b>Reconciliation of funds:</b>		
Total funds brought forward	94,732	94,732
<b>Total funds carried forward</b>	<b>85,805</b>	<b>85,805</b>

**4 Income from donations and legacies**

	<b>Unrestricted £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Donations	1,607	1,607	2,453
	<b>1,607</b>	<b>1,607</b>	<b>2,453</b>

**5 Income from other trading activities**

	<b>Unrestricted £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Income from contracts	152,896	152,896	146,042
	<b>152,896</b>	<b>152,896</b>	<b>146,042</b>

**6 Income from investments**

	<b>Unrestricted £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Interest received	708	708	84
	<b>708</b>	<b>708</b>	<b>84</b>



**Ace Adult Community Education (Wigan) Limited**  
**Notes to the Accounts**

**7 Other expenditure**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2023</b>
	£	£	£
Employee costs	126,393	126,393	116,088
Premises costs	23,611	23,611	22,646
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	558	558	697
General administrative costs	16,702	16,702	16,215
Legal and professional costs	3,275	3,275	1,860
	<u>170,539</u>	<u>170,539</u>	<u>157,506</u>

**8 Net expenditure before transfers**

	<b>2024</b>	<b>2023</b>
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	558	697

**9 Staff costs**

	<b>2024</b>	<b>2023</b>
Salaries and wages	122,037	112,734
Social security costs	2,313	1,474
Pension costs	2,043	1,880
	<u>126,393</u>	<u>116,088</u>

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

**10 Tangible fixed assets**

	£	£	£
<b>Cost or revaluation</b>			
At 1 April 2023	999	93,427	94,426
At 31 March 2024	<u>999</u>	<u>93,427</u>	<u>94,426</u>
<b>Depreciation and impairment</b>			
At 1 April 2023	977	90,660	91,637
Depreciation charge for the year	4	554	558
At 31 March 2024	<u>981</u>	<u>91,214</u>	<u>92,195</u>
<b>Net book values</b>			
At 31 March 2024	<u>18</u>	<u>2,213</u>	<u>2,231</u>
At 31 March 2023	<u>22</u>	<u>2,767</u>	<u>2,789</u>

**11 Debtors**

	<b>2024</b>	<b>2023</b>
	£	£
Other debtors	-	2,947
	<u>-</u>	<u>2,947</u>



**Ace Adult Community Education (Wigan) Limited**  
**Notes to the Accounts**

**12 Movement in funds**

	At 1 April 2023	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2024 £
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
<b>General funds</b>	85,806	155,211	(170,539)	70,478
<b>Total funds</b>	<u>85,806</u>	<u>155,211</u>	<u>(170,539)</u>	<u>70,478</u>

**13 Analysis of net assets between funds**

	Unrestricted funds £	Total £
Fixed assets	2,231	2,231
Net current assets	68,247	68,247
	<u>70,478</u>	<u>70,478</u>

**14 Reconciliation of net debt**

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	80,069	(11,822)	68,247
	<u>80,069</u>	<u>(11,822)</u>	<u>68,247</u>
Net debt	<u>80,069</u>	<u>(11,822)</u>	<u>68,247</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:				

***Pension commitments***

	2024 £	2023 £
The pension cost charge to the company amounted to:	<u>2,043</u>	<u>1,880</u>



**Ace Adult Community Education (Wigan) Limited**  
**Notes to the Accounts**

**16 Related party disclosures**  
***Controlling party***

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



**Ace Adult Community Education (Wigan) Limited**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2024**

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income and endowments from:</b>			
Donations and legacies			
Donations	1,607	1,607	2,453
	<u>1,607</u>	<u>1,607</u>	<u>2,453</u>
Other trading activities			
Income from contracts	152,896	152,896	146,042
	<u>152,896</u>	<u>152,896</u>	<u>146,042</u>
Investments			
Interest received	708	708	84
	<u>708</u>	<u>708</u>	<u>84</u>
<b>Total income and endowments</b>	<b>155,211</b>	<b>155,211</b>	<b>148,579</b>
<b>Expenditure on:</b>			
Employee costs			
Salaries/wages	122,037	122,037	112,734
Employer's NIC	2,313	2,313	1,474
Pension costs	2,043	2,043	1,880
	<u>126,393</u>	<u>126,393</u>	<u>116,088</u>
Premises costs			
Rent	23,611	23,611	22,646
	<u>23,611</u>	<u>23,611</u>	<u>22,646</u>
General administrative costs, including depreciation and amortisation			
Depreciation of land and buildings	4	4	6
Depreciation of	554	554	691
Bank charges	444	444	505
Equipment expensed	258	258	1,122
Equipment repairs and maintenance	1,572	1,572	386
General insurances	737	737	688
Information and publications	10,013	10,013	9,877
Sundry expenses	1,926	1,926	1,770
Telephone, fax and broadband	1,752	1,752	1,867
	<u>17,260</u>	<u>17,260</u>	<u>16,912</u>
Legal and professional costs			
Accountancy and bookkeeping	1,860	1,860	1,860
Other legal and professional costs	1,415	1,415	-
	<u>3,275</u>	<u>3,275</u>	<u>1,860</u>



**ADULT COMMUNITY EDUCATION (WIGAN) LIMITED**

England & Wales - Charity number 1091767

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# Accounts

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Ace Adult Community Education (Wigan) Limited

Charity No. 1091767

Company No. 02656905

Trustees' Report and Unaudited Accounts

31 March 2023

	Pages
Trustees' Annual Report	3 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Summary Income and Expenditure Account	9
Balance Sheet	10
Statement of Cash flows	11
Notes to the Accounts	12 to 18
Detailed Statement of Financial Activities	19 to 20

Ace Adult Community Education (Wigan) Limited

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 2023.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 02656905

Charity No. 1091767

Registered Office

Queens Hall  
Market Street  
Wigan  
Lancashire  
WN1 1HX

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:

N. Blackledge

D. Gent

J.A. Wilkinson

Accountants

ADC Accountants Limited  
15 Market Street  
Standish  
Wigan  
Lancs  
WN6 0HW

#### OBJECTIVES AND ACTIVITIES

The charity is constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association.

ACE was founded in 1990 in response to the identified gap in education and training opportunities for adults with learning disabilities and mental health issues. ACE continues to fill a gap within the local market of care providers by offering lifelong learning opportunities to a client group that have been marginalised and excluded from post 25 education and training.

ACE supports individuals to become more self-reliant by offering individually tailored learning programmes covering a range of independent living skills. Our learning programmes enable students to get the best out of their lives, learning about how to use community facilities and integrate with others where they live. ACE:

- Provides a flexible, person centred curriculum facilitating optimum use of local community resources;
- Provides, selects and uses appropriate resources to support an individual learning programme including opportunities for progression;

- Recruits and trains experienced well qualified staff to deliver an effective service based on individuals' needs;
- Offers Life Skills courses (including for example Citizenship, Self-Advocacy, Using Transport, Digital Technology, Meal Preparation, Healthy Living, Employability) which lead to local and/or national accreditation;
- Provides a range of facilities to enhance personal development and advocacy skills;
- Establishes links with local schools, colleges and training providers to ease the student's transition into adulthood and promote lifelong learning. These links help students to transfer easily into provision at ACE or to leave to pursue greater independence;
- Maintains links in local and national networks to promote the interests of people with learning disabilities and maintain awareness of related issues; and
- Support students to greater independence.

### ACHIEVEMENTS AND PERFORMANCE

In July 2022, the Management Team conducted a staff survey, in which they asked all members of the team to share their views. The responses were extremely valuable and initiated the introduction of:

1. Management Team visits.
2. Quarterly, whole organisation, Management Meetings; and
3. A suggestion box, available at both teaching sites, with a £50 gift voucher for any staff member or volunteer whose idea is implemented.

ACE has successfully secured grants from the funders detailed below, amounting to £2,453:

1. The Duchy of Lancaster Grant Award Scheme for new student module books
2. Benevity for window ledge greenhouse project
3. WMBC Brighter Borough Fund for ACE polo/ T-shirts
4. Amazon Core Europe (Amazon Smile)
5. Just Giving

The Trustees are monitoring student numbers closely and encouraging new learner recruitment to maintain the viability of the business. The Trustees are satisfied that there are sufficient funds to continue operating and meet liabilities as they fall due, for the foreseeable future.

### FINANCIAL REVIEW

Each student has a learning plan, which details their learning outcomes and includes statements of what the student is expected to know, understand and/or do as a result of learning at ACE. These vary considerably between individual students based on their aspirations and needs. Outcomes may include:

- The skills to live more independently and increased communication skills, confidence and autonomy, leading to improved resilience and reduced risk;
- The ability to understand and develop healthy relationships with peers;
- Qualifications which enable them to progress to further education;
- Increased independence and autonomy achieved through developing skills in using adaptive technology; and
- Gaining the employability skills, experience, and where appropriate, qualifications to obtain voluntary, supported or paid employment.

## STAFF

The Trustees recognise the essential role that staff and volunteers play in providing a high quality service. Every teaching session is led by an experienced Tutor who holds a relevant Level 5 teaching qualification, such as the Postgraduate Certificate in Education (PGCE), the Certificate in Education, and the professional recognition of Qualified Teacher Status (QTS) or Qualified Teacher Learning and Skills (QTLS). A Learning Support Officer supports the Tutor to ensure all students engage in learning and stay on task during the session or activity. All our staff and volunteers have been through an enhanced DBS check.

We are committed to building and developing the knowledge, skills and experience of all staff members and volunteers. The organisation understands that professional development and training contribute to the effectiveness and the quality of the service the team provides. Therefore, ACE provides training and development opportunities for all its employees and volunteers so that they can perform their work effectively and in a safe working environment.

## VOULUNTEERS AND WORK BASED EXPERIENCE

As a charity ACE believes in fulfilling social aims such as creating jobs, providing volunteering opportunities and offering new skills and development to local people. We continue to offer placements for students from local and regional institutions, such as Wigan and Leigh College, St John Rigby College, Winstanley College, Salford University, Edge Hill University and Bolton University. The students are studying in the areas of teaching and health and social care at degree level or for qualifications such as BTEC.

## NETWORKS AND PARTNERSHIPS

ACE continuously develops mature and collaborative relationships not only with the students it supports but also with other partners, who are working closely with our students to develop care and support solutions. These include informal carers and families, a range of allied health professionals, other education providers, landlords, care providers and wider community connections, such as the police and DWP.

ACE has established local links with local groups from the Vocational, Community and Social Enterprise sector, community leaders and the Police. We bring community services into ACE to support teaching sessions and use our classroom facilities to support community events.

Our team have established good collaborative relationships with the Council. We continue to attend and contribute to Provider Forums and events held by the Council. As of March 2022, ACE has successfully achieved silver membership of the WMBC Deal for Business.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

ACE is led by a voluntary management committee of Trustees and a Service Manager, who have a strong commitment to the staff and students. There is a strong vision, which is important in influencing a range of outcomes, including a low staff turnover that provides stability for our students. The Trustees and the Service Manager are highly visible role models with strong ethics, who focus on fairness, respect, diversity, equality and recognition. We ensure legal compliance and fair pricing, whilst treating students as equal partners in the management of the organisation.

The Trustees meet every 6 weeks and review significant events to drive continuous improvement. We take a proactive approach to performance management to prevent issues from occurring and to address emerging issues in the early stages through targeted action.

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.

Ace Adult Community Education (Wigan) Limited  
Trustees Annual Report

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

D. Gent  
Trustee  
10 October 2023

Independent Examiner's Report to the trustees of Ace Adult Community Education (Wigan) Limited

I report to the charity trustees on my examination of the financial statements of Ace Adult Community Education (Wigan) Limited for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows 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

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.

ADC Accountants Limited  
15 Market Street  
Standish  
Wigan  
Lancs  
WN6 0HW  
10 October 2023

Ace Adult Community Education (Wigan) Limited

Statement of Financial Activities

for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	4	2,453	2,453	199
Other trading activities	5	146,042	146,042	141,077
Investments	6	84	84	27
Other	7	-	-	13,125
Total		148,579	148,579	154,428
Expenditure on:				
Other	8	157,506	157,506	181,492
Total		157,506	157,506	181,492
Net gains on investments		-	-	-
Net expenditure	9	(8,927)	(8,927)	(27,064)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(8,927)	(8,927)	(27,064)
Other gains and losses				
Net movement in funds		(8,927)	(8,927)	(27,064)
Reconciliation of funds:				
Total funds brought forward		94,733	94,733	121,796
Total funds carried forward		85,806	85,806	94,732

Ace Adult Community Education (Wigan) Limited  
 Summary Income and Expenditure Account  
 for the year ended 31 March 2023

	2023	2022
	£	£
Income	148,495	154,401
Interest and investment income	84	27
Gross income for the year	<u>148,579</u>	<u>154,428</u>
Expenditure	156,809	180,633
Depreciation and charges for impairment of fixed assets	697	859
Total expenditure for the year	<u>157,506</u>	<u>181,492</u>
Net expenditure before tax for the year	(8,927)	(27,064)
Net expenditure for the year	<u><u>(8,927)</u></u>	<u><u>(27,064)</u></u>

Ace Adult Community Education (Wigan) Limited

Balance Sheet

at 31 March 2023

Company No. 02656905	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	11	2,789	3,486
		<u>2,789</u>	<u>3,486</u>
Current assets			
Debtors	12	2,948	1,469
Cash at bank and in hand		80,069	89,777
		<u>83,017</u>	<u>91,246</u>
Net current assets		83,017	91,246
Total assets less current liabilities		<u>85,806</u>	<u>94,732</u>
Net assets excluding pension asset or liability		<u>85,806</u>	<u>94,732</u>
Total net assets		<u><u>85,806</u></u>	<u><u>94,732</u></u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		85,806	94,733
		<u>85,806</u>	<u>94,733</u>
Reserves	13		
Total funds		<u><u>85,806</u></u>	<u><u>94,733</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 10 October 2023

And signed on its behalf by:

D. Gent

Trustee

10 October 2023

Ace Adult Community Education (Wigan) Limited

Statement of Cash flows

for the year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(8,927)	(27,064)
Adjustments for:		
Depreciation of property, plant and equipment	697	859
Dividends, interest and rents from investments	(84)	(13,152)
Increase in trade and other receivables	(1,479)	(1,469)
Decrease in trade and other payables	-	(506)
Net cash used in operating activities	<u>(9,793)</u>	<u>(41,332)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	84	13,152
Net cash from investing activities	<u>84</u>	<u>13,152</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(9,709)	(28,180)
Cash and cash equivalents at the beginning of the year	89,777	117,957
Cash and cash equivalents at the end of the year	<u>80,068</u>	<u>89,777</u>
Components of cash and cash equivalents		
Cash and bank balances	80,069	89,777
	<u>80,069</u>	<u>89,777</u>

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.

#### 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.

#### 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.

#### 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.

## 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 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	199	199
Other trading activities	141,077	141,077
Investments	27	27
Other	13,125	13,125
Total	<u>154,428</u>	<u>154,428</u>
Expenditure on:		
Other	181,492	181,492
Total	<u>181,492</u>	<u>181,492</u>
Net income	<u>(27,064)</u>	<u>(27,064)</u>
Net income before other gains/(losses)	(27,064)	(27,064)
Other gains and losses:		
Net movement in funds	<u>(27,064)</u>	<u>(27,064)</u>
Reconciliation of funds:		
Total funds brought forward	121,796	121,796
Total funds carried forward	<u><u>94,732</u></u>	<u><u>94,732</u></u>

4 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Donations	2,453	2,453	199
	<u>2,453</u>	<u>2,453</u>	<u>199</u>

5 Income from other trading activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Income from contracts	146,042	146,042	126,335
Student fees	-	-	14,742
	<u>146,042</u>	<u>146,042</u>	<u>141,077</u>

6 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Interest received	84	84	27
	<u>84</u>	<u>84</u>	<u>27</u>

7 Other income

	Total 2023	Total 2022
	£	£
Other Grant Income	-	13,125
	<u>-</u>	<u>13,125</u>

8 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Employee costs	116,088	116,088	128,097
Premises costs	22,646	22,646	23,285
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	697	697	859
General administrative costs	16,215	16,215	27,391
Legal and professional costs	1,860	1,860	1,860
	<u>157,506</u>	<u>157,506</u>	<u>181,492</u>

9 Net expenditure before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	697	859

10 Staff costs

	2023	2022
Salaries and wages	112,734	123,166
Social security costs	1,474	2,856
Pension costs	1,880	2,075
	<u>116,088</u>	<u>128,097</u>

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

11 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 April 2022	999	93,427	94,426
At 31 March 2023	<u>999</u>	<u>93,427</u>	<u>94,426</u>
Depreciation and impairment			
At 1 April 2022	971	89,969	90,940
Depreciation charge for the year	6	691	697
At 31 March 2023	<u>977</u>	<u>90,660</u>	<u>91,637</u>
Net book values			
At 31 March 2023	<u>22</u>	<u>2,767</u>	<u>2,789</u>
At 31 March 2022	<u>28</u>	<u>3,458</u>	<u>3,486</u>

12 Debtors

	2023	2022
	£	£
Other debtors	2,948	1,469
	<u>2,948</u>	<u>1,469</u>

13 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2023
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	94,733	148,579	(157,506)	85,806
Total funds	<u>94,733</u>	<u>148,579</u>	<u>(157,506)</u>	<u>85,806</u>

14 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	2,789	2,789
Net current assets	83,017	83,017
	<u>85,806</u>	<u>85,806</u>

15 Reconciliation of net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	89,777	(9,708)	80,069
	<u>89,777</u>	<u>(9,708)</u>	<u>80,069</u>
Net debt	<u>89,777</u>	<u>(9,708)</u>	<u>80,069</u>

16 Commitments

*Operating lease commitments*

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

	2023 Land and buildings £	2023 Other £	2022 Land and buildings £	2022 Other £
Operating leases with expiry date:				

*Pension commitments*

	2023 £	2022 £
The pension cost charge to the company amounted to:	<u>1,880</u>	<u>2,075</u>

17 Related party disclosures

*Controlling party*

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

Ace Adult Community Education (Wigan) Limited  
Detailed Statement of Financial Activities  
for the year ended 31 March 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies			
Donations	2,453	2,453	199
	<u>2,453</u>	<u>2,453</u>	<u>199</u>
Other trading activities			
Income from contracts	146,042	146,042	126,335
Student fees	-	-	14,742
	<u>146,042</u>	<u>146,042</u>	<u>141,077</u>
Investments			
Interest received	84	84	27
	<u>84</u>	<u>84</u>	<u>27</u>
Other			
Other Grant Income	-	-	13,125
	<u>-</u>	<u>-</u>	<u>13,125</u>
Total income and endowments	148,579	148,579	154,428
Expenditure on:			
Employee costs			
Salaries/wages	112,734	112,734	123,166
Employer's NIC	1,474	1,474	2,856
Pension costs	1,880	1,880	2,075
	<u>116,088</u>	<u>116,088</u>	<u>128,097</u>
Premises costs			
Rent	22,646	22,646	23,285
	<u>22,646</u>	<u>22,646</u>	<u>23,285</u>
General administrative costs, including depreciation and amortisation			
Depreciation of land and buildings	6	6	7
Depreciation of	691	691	852
Bank charges	505	505	310
Equipment expensed	1,122	1,122	11,321
Equipment repairs and maintenance	386	386	2,987
General insurances	688	688	1,712
Information and publications	9,877	9,877	8,202
Sundry expenses	1,770	1,770	1,138
Telephone, fax and broadband	1,867	1,867	1,721
	<u>16,912</u>	<u>16,912</u>	<u>28,250</u>
Legal and professional costs			

Ace Adult Community Education (Wigan) Limited  
Detailed Statement of Financial Activities

Accountancy and bookkeeping	1,860	1,860	1,860
	<u>1,860</u>	<u>1,860</u>	<u>1,860</u>
Total of expenditure of other costs	<u>157,506</u>	<u>157,506</u>	<u>181,492</u>
Total expenditure	157,506	157,506	181,492
Net gains on investments	-	-	-
	<u>(8,927)</u>	<u>(8,927)</u>	<u>(27,064)</u>
Net expenditure	(8,927)	(8,927)	(27,064)
Net expenditure before other gains/(losses)	<u>(8,927)</u>	<u>(8,927)</u>	<u>(27,064)</u>
Other Gains	-	-	-
	<u>(8,927)</u>	<u>(8,927)</u>	<u>(27,064)</u>
Net movement in funds	(8,927)	(8,927)	(27,064)
Reconciliation of funds:			
Total funds brought forward	94,733	94,733	121,796
Total funds carried forward	<u>85,806</u>	<u>85,806</u>	<u>94,732</u>

**ADULT COMMUNITY EDUCATION (WIGAN) LIMITED**

England & Wales - Charity number 1091767

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# Accounts

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Ace Adult Community Education (Wigan) Limited

Charity No. 1091767

Company No. 02656905

Trustees' Report and Unaudited Accounts

31 March 2022

	Pages
Trustees' Annual Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Summary Income and Expenditure Account	8
Balance Sheet	9
Statement of Cash flows	10
Notes to the Accounts	11 to 17
Detailed Statement of Financial Activities	18 to 19

Ace Adult Community Education (Wigan) Limited

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 2022.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 02656905

Charity No. 1091767

Registered Office

Queens Hall  
Market Street  
Wigan  
Lancashire  
WN1 1HX

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:

N. Blackledge

D. Gent

J.A. Wilkinson

Accountants

ADC Accountants Limited  
15 Market Street  
Standish  
Wigan  
Lancs  
WN6 0HW

#### OBJECTIVES OF THE CHARITY, PRINCIPAL ACTIVITIES AND ORGANISATION OF OUR WORK

The charity is constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association.

ACE was founded in 1990 in response to the identified gap in education and training opportunities for adults with learning disabilities and mental health issues. ACE continues to fill a gap within the local market of care providers by offering lifelong learning opportunities to a client group that have been marginalised and excluded from post 25 education and training.

ACE supports individuals to become more self-reliant by offering individually tailored learning programmes covering a range of independent living skills. Our learning programmes enable students to get the best out of their lives, learning about how to use community facilities and integrate with others where they live. ACE:

- Provides a flexible, person centred curriculum facilitating optimum use of local community resources;

- Provides, selects and uses appropriate resources to support an individual learning programme including opportunities for progression;
- Recruits and trains experienced well qualified staff to deliver an effective service based on individuals' needs;
- Offers Life Skills courses (including for example Citizenship, Self-Advocacy, Using Transport, Digital Technology, Meal Preparation, Healthy Living, Employability) which lead to local and/or national accreditation;
- Provides a range of facilities to enhance personal development and advocacy skills;
- Establishes links with local schools, colleges and training providers to ease the student's transition into adulthood and promote lifelong learning. These links help students to transfer easily into provision at ACE or to leave to pursue greater independence;
- Maintains links in local and national networks to promote the interests of people with learning disabilities and maintain awareness of related issues; and
- Support students to greater independence.

#### FINANCE AND PAYMENTS

In 2021/22 ACE took part in this Digital Lifeline scheme, run by the Good Things Foundation. ACE was awarded £4,000 to secure tech equipment, which included 40 tablet devices, that were gifted to students.

As part of the Adult Social Care Infection Control Fund, ACE was allocated a total of £6,383 between April and September 2021 to ensure staff wages were covered in full when isolating due to covid and to ensure infection control measures, including PPE were implemented on both our sites.

ACE has successfully acquired funds totalling £1,742 from the Percy Bilton Charity to make specific purchases of tablet devices, headsets, memory cards and cases to further develop our digital offering.

Small pots of funds have also been secured from the Wigan Borough Partnership, Amazon Smile, and the ASDA Green token scheme.

To bring all staff onto the teacher's pay spine, ACE introduced a 10% pay increase.

The Trustees are monitoring closely the impact of the pandemic and price rises on both short and longer-term operations. The Trustees are satisfied that there are sufficient funds to continue operating and meet liabilities as they fall due, for the foreseeable future.

#### STUDENTS

Each student has a learning plan, which details their learning outcomes and includes statements of what the student is expected to know, understand and/or do as a result of learning at ACE. These vary considerably between individual students based on their aspirations and needs. Outcomes may include:

- The skills to live more independently and increased communication skills, confidence and autonomy, leading to improved resilience and reduced risk;
- The ability to understand and develop healthy relationships with peers;
- Qualifications which enable them to progress to further education;
- Increased independence and autonomy achieved through developing skills in using adaptive technology; and
- Gaining the employability skills, experience, and where appropriate, qualifications to obtain voluntary, supported or paid employment.

## STAFF

The Trustees recognise the essential role that staff and volunteers play in providing a high quality service. Every teaching session is led by an experienced Tutor who holds a relevant Level 5 teaching qualification, such as the Postgraduate Certificate in Education (PGCE), the Certificate in Education, and the professional recognition of Qualified Teacher Status (QTS) or Qualified Teacher Learning and Skills (QTLS). A Learning Support Officer supports the Tutor to ensure all students engage in learning and stay on task during the session or activity. All our staff and volunteers have been through an enhanced DBS check.

We are committed to building and developing the knowledge, skills and experience of all staff members and volunteers. The organisation understands that professional development and training contribute to the effectiveness and the quality of the service the team provides. Therefore, ACE provides training and development opportunities for all its employees and volunteers so that they can perform their work effectively and in a safe working environment.

## VOULUNTEERS AND WORK BASED EXPERIENCE

As a charity ACE believes in fulfilling social aims such as creating jobs, providing volunteering opportunities and offering new skills and development to local people. We continue to offer placements for students from local and regional institutions, such as Wigan and Leigh College, St John Rigby College, Winstanley College, Salford University, Edge Hill University and Bolton University. The students are studying in the areas of teaching and health and social care at degree level or for qualifications such as BTEC.

## NETWORKS AND PARTNERSHIPS

ACE continuously develops mature and collaborative relationships not only with the students it supports but also with other partners, who are working closely with our students to develop care and support solutions. These include informal carers and families, a range of allied health professionals, other education providers, landlords, care providers and wider community connections, such as the police and DWP.

ACE has established local links with local groups from the Vocational, Community and Social Enterprise sector, community leaders and the Police. We bring community services into ACE to support teaching sessions and use our classroom facilities to support community events.

Our team have established good collaborative relationships with the Council. We continue to attend and contribute to Provider Forums and events held by the Council. As of March 2022, ACE has successfully achieved silver membership of the WMBC Deal for Business.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

ACE is led by a voluntary management committee of Trustees and a Service Manager, who have a strong commitment to the staff and students. There is a strong vision, which is important in influencing a range of outcomes, including a low staff turnover that provides stability for our students. The Trustees and the Service Manager are highly visible role models with strong ethics, who focus on fairness, respect, diversity, equality and recognition. We ensure legal compliance and fair pricing, whilst treating students as equal partners in the management of the organisation.

The Trustees meet every 6 weeks and review significant events to drive continuous improvement. We take a proactive approach to performance management to prevent issues from occurring and to address emerging issues in the early stages through targeted action.

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.

Ace Adult Community Education (Wigan) Limited  
Trustees Annual Report

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

**Deborah Gent**

D. Gent

Trustee

11 October 2022

Independent Examiner's Report to the trustees of Ace Adult Community Education (Wigan) Limited

I report to the charity trustees on my examination of the financial statements of Ace Adult Community Education (Wigan) Limited for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows 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

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.

ADC Accountants Limited  
15 Market Street  
Standish  
Wigan  
Lancs  
WN6 0HW  
11 October 2022

Ace Adult Community Education (Wigan) Limited

Statement of Financial Activities

for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	4	199	199	124
Other trading activities	5	141,077	141,077	76,320
Investments	6	27	27	310
Other	7	13,125	13,125	45,108
Total		154,428	154,428	121,862
Expenditure on:				
Other	8	181,492	181,492	132,885
Total		181,492	181,492	132,885
Net gains on investments		-	-	-
Net expenditure	9	(27,064)	(27,064)	(11,023)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(27,064)	(27,064)	(11,023)
Other gains and losses				
Net movement in funds		(27,064)	(27,064)	(11,023)
Reconciliation of funds:				
Total funds brought forward		121,796	121,796	132,819
Total funds carried forward		94,732	94,732	121,796

Ace Adult Community Education (Wigan) Limited  
 Summary Income and Expenditure Account  
 for the year ended 31 March 2022

	2022 £	2021 £
Income	154,401	121,552
Interest and investment income	27	310
Gross income for the year	<u>154,428</u>	<u>121,862</u>
Expenditure	180,633	131,832
Depreciation and charges for impairment of fixed assets	859	1,053
Total expenditure for the year	<u>181,492</u>	<u>132,885</u>
Net expenditure before tax for the year	(27,064)	(11,023)
Net expenditure for the year	<u>(27,064)</u>	<u>(11,023)</u>

Ace Adult Community Education (Wigan) Limited

Balance Sheet

at 31 March 2022

Company No. 02656905	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	11	3,486	4,345
		<u>3,486</u>	<u>4,345</u>
Current assets			
Debtors	12	1,469	-
Cash at bank and in hand		89,777	117,957
		<u>91,246</u>	<u>117,957</u>
Creditors: Amount falling due within one year	13	-	(506)
Net current assets		91,246	117,451
Total assets less current liabilities		<u>94,732</u>	<u>121,796</u>
Net assets excluding pension asset or liability		94,732	121,796
Total net assets		<u><u>94,732</u></u>	<u><u>121,796</u></u>
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		94,732	121,796
		<u>94,732</u>	<u>121,796</u>
Reserves	14		
Total funds		<u><u>94,732</u></u>	<u><u>121,796</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 2022 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 30 November 2022

And signed on its behalf by:

**Deborah Gent**

D. Gent

Trustee

30 November 2022

Ace Adult Community Education (Wigan) Limited

Statement of Cash flows

for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(27,064)	(11,023)
Adjustments for:		
Depreciation of property, plant and equipment	859	1,053
Dividends, interest and rents from investments	(13,152)	(45,418)
(Increase)/Decrease in trade and other receivables	(1,469)	9,600
(Decrease)/Increase in trade and other payables	(506)	192
Net cash used in operating activities	<u>(41,332)</u>	<u>(45,596)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	13,152	45,418
Net cash from investing activities	<u>13,152</u>	<u>45,138</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(28,180)	(458)
Cash and cash equivalents at the beginning of the year	117,957	118,415
Cash and cash equivalents at the end of the year	<u>89,777</u>	<u>117,957</u>
Components of cash and cash equivalents		
Cash and bank balances	89,777	117,957
	<u>89,777</u>	<u>117,957</u>

for the year ended 31 March 2022

## 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.

#### 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.

#### 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.

#### 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.

## 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 2021 £	Total funds 2021 £
Income and endowments from:		
Donations and legacies	124	124
Other trading activities	76,320	76,320
Investments	310	310
Other	45,108	45,108
Total	<u>121,862</u>	<u>121,862</u>
Expenditure on:		
Other	132,885	132,885
Total	<u>132,885</u>	<u>132,885</u>
Net income	<u>(11,023)</u>	<u>(11,023)</u>
Net income before other gains/(losses)	(11,023)	(11,023)
Other gains and losses:		
Net movement in funds	<u>(11,023)</u>	<u>(11,023)</u>
Reconciliation of funds:		
Total funds brought forward	132,819	132,819
Total funds carried forward	<u><u>121,796</u></u>	<u><u>121,796</u></u>

4 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
Donations	199	199	124
	<u>199</u>	<u>199</u>	<u>124</u>

5 Income from other trading activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Income from contracts	126,335	126,335	64,765
Student fees	14,742	14,742	11,555
	<u>141,077</u>	<u>141,077</u>	<u>76,320</u>

6 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Interest received	27	27	310
	<u>27</u>	<u>27</u>	<u>310</u>

7 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Covid Grant Income	-	-	10,000
Furlough Income	-	-	35,108
Other Grant Income	13,125	13,125	-
	<u>13,125</u>	<u>13,125</u>	<u>45,108</u>

8 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Employee costs	128,097	128,097	100,254
Premises costs	23,285	23,285	21,560
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	859	859	1,053
General administrative costs	27,391	27,391	8,158
Legal and professional costs	1,860	1,860	1,860
	<u>181,492</u>	<u>181,492</u>	<u>132,885</u>

9 Net expenditure before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	859	1,053

10 Staff costs

	2022	2021
Salaries and wages	123,166	98,764
Social security costs	2,856	145
Pension costs	2,075	1,345
	<u>128,097</u>	<u>100,254</u>

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

11 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 April 2021	999	93,427	94,426
At 31 March 2022	<u>999</u>	<u>93,427</u>	<u>94,426</u>
Depreciation and impairment			
At 1 April 2021	964	89,117	90,081
Depreciation charge for the year	7	852	859
At 31 March 2022	<u>971</u>	<u>89,969</u>	<u>90,940</u>
Net book values			
At 31 March 2022	<u>28</u>	<u>3,458</u>	<u>3,486</u>
At 31 March 2021	<u>35</u>	<u>4,310</u>	<u>4,345</u>

12 Debtors

	2022	2021
	£	£
Other debtors PAYE	1,469	-
	<u>1,469</u>	<u>-</u>

13 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Other creditors	-	506
	<u>-</u>	<u>506</u>

14 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2022
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	121,796	154,428	(181,492)	94,732
Total funds	<u>121,796</u>	<u>154,428</u>	<u>(181,492)</u>	<u>94,732</u>

15 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	3,486	3,486
Net current assets	91,246	91,246
	<u>94,732</u>	<u>94,732</u>

16 Reconciliation of net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash and cash equivalents	117,957	(28,180)	89,777
	<u>117,957</u>	<u>(28,180)</u>	<u>89,777</u>
Net debt	<u>117,957</u>	<u>(28,180)</u>	<u>89,777</u>

17 Commitments

*Operating lease commitments*

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

	2022 Land and buildings £	2022 Other £	2021 Land and buildings £	2021 Other £
Operating leases with expiry date:				

*Pension commitments*

	2022 £	2021 £
The pension cost charge to the company amounted to:	<u>2,075</u>	<u>1,345</u>

18 Related party disclosures

*Controlling party*

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

Ace Adult Community Education (Wigan) Limited  
Detailed Statement of Financial Activities  
for the year ended 31 March 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
Donations	199	199	124
	<u>199</u>	<u>199</u>	<u>124</u>
Other trading activities			
Income from contracts	126,335	126,335	64,765
Student fees	14,742	14,742	11,555
	<u>141,077</u>	<u>141,077</u>	<u>76,320</u>
Investments			
Interest received	27	27	310
	<u>27</u>	<u>27</u>	<u>310</u>
Other			
Covid Grant Income	-	-	10,000
Furlough Income	-	-	35,108
Other Grant Income	13,125	13,125	-
	<u>13,125</u>	<u>13,125</u>	<u>45,108</u>
Total income and endowments	154,428	154,428	121,862
Expenditure on:			
Employee costs			
Salaries/wages	123,166	123,166	98,764
Employer's NIC	2,856	2,856	145
Pension costs	2,075	2,075	1,345
	<u>128,097</u>	<u>128,097</u>	<u>100,254</u>
Premises costs			
Rent	23,285	23,285	21,560
	<u>23,285</u>	<u>23,285</u>	<u>21,560</u>
General administrative costs, including depreciation and amortisation			
Depreciation of land and buildings	7	7	9
Depreciation of	852	852	1,044
Bank charges	310	310	407
Equipment expensed	11,321	11,321	-
Equipment repairs and maintenance	2,987	2,987	1,922
General insurances	1,712	1,712	1,998
Information and publications	8,202	8,202	2,057
Sundry expenses	1,138	1,138	338
Telephone, fax and broadband	1,721	1,721	1,436

Ace Adult Community Education (Wigan) Limited  
Detailed Statement of Financial Activities

	<u>28,250</u>	<u>28,250</u>	<u>9,211</u>
Legal and professional costs			
Accountancy and bookkeeping	1,860	1,860	1,860
	<u>1,860</u>	<u>1,860</u>	<u>1,860</u>
Total of expenditure of other costs	<u>181,492</u>	<u>181,492</u>	<u>132,885</u>
Total expenditure	181,492	181,492	132,885
Net gains on investments	-	-	-
	<u>(27,064)</u>	<u>(27,064)</u>	<u>(11,023)</u>
Net expenditure			
Net expenditure before other gains/(losses)	<u>(27,064)</u>	<u>(27,064)</u>	<u>(11,023)</u>
Other Gains	-	-	-
Net movement in funds	<u>(27,064)</u>	<u>(27,064)</u>	<u>(11,023)</u>
Reconciliation of funds:			
Total funds brought forward	121,796	121,796	132,819
Total funds carried forward	<u><u>94,732</u></u>	<u><u>94,732</u></u>	<u><u>121,796</u></u>

**ADULT COMMUNITY EDUCATION (WIGAN) LIMITED**

England & Wales - Charity number 1091767

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# Accounts

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Ace Adult Community Education (Wigan) Limited

Charity No. 1091767

Company No. 02656905

Trustees' Report and Unaudited Accounts

31 March 2021

	Pages
Trustees' Annual Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Summary Income and Expenditure Account	8
Balance Sheet	9
Statement of Cash flows	10
Notes to the Accounts	11 to 17
Detailed Statement of Financial Activities	18 to 19

Ace Adult Community Education (Wigan) Limited

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 2021.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 02656905

Charity No. 1091767

Registered Office

Queens Hall  
Market Street  
Wigan  
Lancashire  
WN1 1HX

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:

N. Blackledge

D. Gent

J.A. Wilkinson

Accountants

ADC Accountants Limited  
15 Market Street  
Standish  
Wigan  
Lancs  
WN6 0HW

Objectives of the Charity, Principle Activities and Organisation of our Work

The charity is constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association.

ACE was founded in 1990 in response to the identified gap in education and training opportunities for adults with learning disabilities and mental health issues. ACE continues to fill a gap within the local market of care providers by offering lifelong learning opportunities to a client group that have been marginalised and excluded from post 25 education and training.

ACE supports individuals to become more self-reliant by offering individually tailored learning programmes covering a range of independent living skills. Our learning programmes enable students to get the best out of their lives, learning about how to use community facilities and integrate with others where they live. ACE: Explain the main activities undertaken to further the charity's purposes for the public benefit and include confirmation that the trustees have given due consideration to the Charity Commission's guidance on the public benefit requirement...

- Provides a flexible, person centred curriculum facilitating optimum use of local community resources;

- Provides, selects and uses appropriate resources to support an individual learning programme including opportunities for progression;
- Recruits and trains experienced well qualified staff to deliver an effective service based on individuals' needs;
- Offers Life Skills courses (including for example Citizenship, Self-Advocacy, Using Transport, Digital Technology, Meal Preparation, Healthy Living, Employability) which lead to local and/or national accreditation;
- Provides a range of facilities to enhance personal development and advocacy skills;
- Establishes links with local schools, colleges and training providers to ease the student's transition into adulthood and promote lifelong learning. These links help students to transfer easily into provision at ACE or to leave to pursue greater independence;
- Maintains links in local and national networks to promote the interests of people with learning disabilities and maintain awareness of related issues; and
- Support students to greater independence.

### Financial Review

In the last year ACE faced acute financial risks: successive lockdowns and restrictions forced us to close and re-open our teaching sites, furlough all staff, ask volunteers to step down temporarily and cancel teaching sessions, apart from what could be reinvented online. Along with a grant, which was awarded to non-essential businesses, we were extremely grateful to receive Local Authority payments based on commissioned support hours, to preserve capacity in the service when we were allowed to resume in-person sessions.

Between 27th March 2020 and 1st September 2020 ACE was closed and all staff members were furloughed and most of their salary costs recovered through the Coronavirus Job Retention Scheme. A total of £35,108 was claimed from the CJRS in respect of staff. In addition, we were able to apply for a £10,000 Discretionary Business Grant to mitigate the impact of COVID-19 on the charity's free reserves.

The Trustees are monitoring closely the impact of the pandemic on both short and longer-term operations. The Trustees are satisfied that there are sufficient funds in current bank accounts to continue operating and meet liabilities as they fall due, for the foreseeable future..

### Students

Each student has a learning plan, which details their learning outcomes and includes statements of what the student is expected to know, understand and/or do as a result of learning at ACE. These vary considerably between individual students based on their aspirations and needs. Outcomes may include:

- The skills to live more independently and increased communication skills, confidence and autonomy, leading to improved resilience and reduced risk;
- The ability to understand and develop healthy relationships with peers;
- Qualifications which enable them to progress to further education;
- Increased independence and autonomy achieved through developing skills in using adaptive technology; and
- Gaining the employability skills, experience, and where appropriate, qualifications to obtain voluntary, supported or paid employment.

### Staff

The Trustees recognise the essential role that staff and volunteers play in providing a high quality service. Every teaching session is led by an experienced Tutor who holds a relevant Level 5 teaching qualification, such as the Postgraduate Certificate in Education (PGCE), the Certificate in Education, and the professional recognition of Qualified Teacher Status (QTS) or Qualified Teacher Learning and Skills (QTLS). A Learning Support Officer supports the Tutor to ensure all students engage in learning and stay on task during the session or activity. All our staff and volunteers have been through an enhanced DBS check.

We are committed to building and developing the knowledge, skills and experience of all staff members and volunteers. The organisation understands that professional development and training contribute to the effectiveness and the quality of the service the team provides. Therefore, ACE provides training and development opportunities for all its employees and volunteers so that they can perform their work effectively and in a safe working environment.

#### Volunteers and Work Based Experience

As a charity ACE believes in fulfilling social aims such as creating jobs, providing volunteering opportunities and offering new skills and development to local people. We continue to offer placements for students from local and regional institutions, such as Wigan and Leigh College, St John Rigby College, Winstanley College, Salford University, Liverpool Hope University, Edge Hill University and Bolton University. The students are studying in the areas of teaching and health and social care at degree level or for qualifications such as BTEC. Networks and Partnerships

ACE continuously develops mature and collaborative relationships not only with the students it supports but also with other partners, who are working closely with our students to develop care and support solutions. These include informal carers and families, a range of allied health professionals, other education providers, landlords, care providers and wider community connections, such as the police and DWP.

ACE has established local links with local groups from the Vocational, Community and Social Enterprise sector, community leaders and the Police. We bring community services into ACE to support teaching sessions and use our classroom facilities to support community events.

Our team have established good collaborative relationships with the Council. We propose regular review meetings to review contract KPI achievement reports on a quarterly basis with formal annual review, and to discuss ideas for service development initiatives and improvement. We continue to attend and contribute to Provider Forums and events held by the Council.

#### Structure Governance and Management

ACE is led by a voluntary management committee of Trustees and a Senior Tutor, who have a strong commitment to the staff and students. There is a strong vision, which is important in influencing a range of outcomes, including a low staff turnover that provides stability for our students. The Trustees and the Senior Tutor are highly visible role models with strong ethics, who focus on fairness, respect, diversity, equality and recognition. We ensure legal compliance and fair pricing, whilst treating students as equal partners in the management of the organisation.

The Trustees meet every 6 weeks and review significant events to drive continuous improvement. We take a proactive approach to performance management to prevent issues from occurring and to address emerging issues in the early stages through targeted action.

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.

Ace Adult Community Education (Wigan) Limited  
Trustees Annual Report

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

D. Gent

Trustee

08 December 2021

Independent Examiner's Report to the trustees of Ace Adult Community Education (Wigan) Limited

I report to the charity trustees on my examination of the accounts of Ace Adult Community Education (Wigan) Limited for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows 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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts 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 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

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 accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts 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 accounts to be reached.

Mr Steven Hodson FCCA  
ACCA  
ADC Accountants Limited  
15 Market Street  
Standish  
Wigan  
Lancs  
WN6 OHW  
08 December 2021

Ace Adult Community Education (Wigan) Limited

Statement of Financial Activities

for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	4	124	124	(1)
Other trading activities	5	76,320	76,320	142,871
Investments	6	310	310	374
Other	7	45,108	45,108	-
Total		121,862	121,862	143,244
Expenditure on:				
Other	8	132,885	132,885	145,808
Total		132,885	132,885	145,808
Net gains on investments		-	-	-
Net expenditure	9	(11,023)	(11,023)	(2,564)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(11,023)	(11,023)	(2,564)
Other gains and losses				
Net movement in funds		(11,023)	(11,023)	(2,564)
Reconciliation of funds:				
Total funds brought forward		132,819	132,819	135,383
Total funds carried forward		121,796	121,796	132,819

Ace Adult Community Education (Wigan) Limited  
 Summary Income and Expenditure Account  
 for the year ended 31 March 2021

	2021 £	2020 £
Income	121,552	142,870
Interest and investment income	310	374
Gross income for the year	<u>121,862</u>	<u>143,244</u>
Expenditure	131,832	144,529
Depreciation and charges for impairment of fixed assets	1,053	1,279
Total expenditure for the year	<u>132,885</u>	<u>145,808</u>
Net expenditure before tax for the year	(11,023)	(2,564)
Net expenditure for the year	<u><u>(11,023)</u></u>	<u><u>(2,564)</u></u>

Ace Adult Community Education (Wigan) Limited

Balance Sheet

at 31 March 2021

Company No. 02656905	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	11	4,345	5,118
		<u>4,345</u>	<u>5,118</u>
Current assets			
Debtors	12	-	9,600
Cash at bank and in hand		117,957	118,415
		<u>117,957</u>	<u>128,015</u>
Creditors: Amount falling due within one year	13	(506)	(314)
Net current assets		117,451	127,701
Total assets less current liabilities		<u>121,796</u>	<u>132,819</u>
Net assets excluding pension asset or liability		121,796	132,819
Total net assets		<u>121,796</u>	<u>132,819</u>
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		121,796	132,819
		<u>121,796</u>	<u>132,819</u>
Reserves	14		
Total funds		<u>121,796</u>	<u>132,819</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 2021 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 08 December 2021

And signed on its behalf by:

D. Gent

Trustee

08 December 2021

Ace Adult Community Education (Wigan) Limited

Statement of Cash flows

for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(11,023)	(2,564)
Adjustments for:		
Depreciation of property, plant and equipment	1,053	1,279
Dividends, interest and rents from investments	(45,418)	(374)
Decrease/(Increase) in trade and other receivables	9,600	(9,600)
Increase in trade and other payables	192	315
Net cash used in operating activities	<u>(45,596)</u>	<u>(10,944)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(280)	(999)
Dividends, interest and rents from investments	45,418	374
Net cash from/(used in) investing activities	<u>45,138</u>	<u>(625)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(458)	(11,569)
Cash and cash equivalents at the beginning of the year	118,415	-
Cash and cash equivalents at the end of the year	<u>117,957</u>	<u>(11,569)</u>
Components of cash and cash equivalents		
Cash and bank balances	117,957	118,415
	<u>117,957</u>	<u>118,415</u>

for the year ended 31 March 2021

## 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.

#### 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.

#### 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.

#### 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.

## 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 2020 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	1	1
Other trading activities	142,869	142,869
Investments	374	374
Total	<u>143,244</u>	<u>143,244</u>
Expenditure on:		
Other	145,808	145,808
Total	<u>145,808</u>	<u>145,808</u>
Net income	<u>(2,564)</u>	<u>(2,564)</u>
Net income before other gains/(losses)	(2,564)	(2,564)
Other gains and losses:		
Net movement in funds	<u>(2,564)</u>	<u>(2,564)</u>
Reconciliation of funds:		
Total funds brought forward	135,383	135,383
Total funds carried forward	<u><u>132,819</u></u>	<u><u>132,819</u></u>

4 Income from donations and legacies

	Unrestricted	Total 2021	Total 2020
	£	£	£
Donations	124	124	(1)
	<u>124</u>	<u>124</u>	<u>(1)</u>

5 Income from other trading activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Income from contracts	64,765	64,765	131,026
Student fees	11,555	11,555	11,845
	<u>76,320</u>	<u>76,320</u>	<u>142,871</u>

6 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Interest received	310	310	374
	<u>310</u>	<u>310</u>	<u>374</u>

7 Other income

	Unrestricted	Total 2021	Total 2020
	£	£	£
Grant Income	10,000	10,000	-
Furlough income	35,108	35,108	-
	<u>45,108</u>	<u>45,108</u>	<u>-</u>

8 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Employee costs	100,254	100,254	107,885
Premises costs	21,560	21,560	22,859
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,053	1,053	1,279
General administrative costs	8,158	8,158	11,925
Legal and professional costs	1,860	1,860	1,860
	<u>132,885</u>	<u>132,885</u>	<u>145,808</u>

9 Net expenditure before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,053	1,279

10 Staff costs

Salaries and wages	98,764	104,112
Social security costs	145	2,188
Pension costs	1,345	1,585
	<u>100,254</u>	<u>107,885</u>

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

11 Tangible fixed assets	Land £	Fixtures, Fittings & equipment £	Total £	
Cost or revaluation				
At 1 April 2020	999	93,147	94,146	
Additions	-	280	280	
At 31 March 2021	<u>999</u>	<u>93,427</u>	<u>94,426</u>	
Depreciation and impairment				
At 1 April 2020	955	88,073	89,028	
Depreciation charge for the year	9	1,044	1,053	
At 31 March 2021	<u>964</u>	<u>89,117</u>	<u>90,081</u>	
Net book values				
At 31 March 2021	<u>35</u>	<u>4,310</u>	<u>4,345</u>	
At 31 March 2020	<u>44</u>	<u>5,074</u>	<u>5,118</u>	
12 Debtors				
	2021		2020	
	£		£	
Trade debtors	-		9,600	
	<u>-</u>		<u>9,600</u>	
13 Creditors: amounts falling due within one year				
	2021		2020	
	£		£	
Other creditors	506		314	
	<u>506</u>		<u>314</u>	
14 Movement in funds				
	At 1 April 2020	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2021 £
Restricted funds:				
Unrestricted funds:				
General funds	132,819	121,862	(132,885)	121,796
Revaluation Reserves:				
Total funds	<u>132,819</u>	<u>121,862</u>	<u>(132,885)</u>	<u>121,796</u>

15 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	4,345	4,345
Net current assets	117,451	117,451
	<u>121,796</u>	<u>121,796</u>

16 Reconciliation of net debt

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash and cash equivalents	118,415	(458)	117,957
	<u>118,415</u>	<u>(458)</u>	<u>117,957</u>
Net debt	<u>118,415</u>	<u>(458)</u>	<u>117,957</u>

17 Commitments

*Operating lease commitments*

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

	2021 Land and buildings	2021 Other	2020 Land and buildings	2020 Other
	£	£	£	£
Operating leases with expiry date:				

*Pension commitments*

	2021 £	2020 £
The pension cost charge to the company amounted to:	<u>1,345</u>	<u>1,585</u>

18 Related party disclosures

*Controlling party*

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

Ace Adult Community Education (Wigan) Limited  
Detailed Statement of Financial Activities  
for the year ended 31 March 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
Donations	124	124	(1)
	<u>124</u>	<u>124</u>	<u>(1)</u>
Other trading activities			
Income from contracts	64,765	64,765	131,026
Student fees	11,555	11,555	11,845
	<u>76,320</u>	<u>76,320</u>	<u>142,871</u>
Investments			
Interest received	310	310	374
	<u>310</u>	<u>310</u>	<u>374</u>
Other			
Grant Income	10,000	10,000	-
Furlough income	35,108	35,108	-
	<u>45,108</u>	<u>45,108</u>	<u>-</u>
Total income and endowments	121,862	121,862	143,244
Expenditure on:			
Employee costs			
Salaries/wages	98,764	98,764	104,112
Employer's NIC	145	145	2,188
Pension costs	1,345	1,345	1,585
	<u>100,254</u>	<u>100,254</u>	<u>107,885</u>
Premises costs			
Rent	21,560	21,560	22,859
	<u>21,560</u>	<u>21,560</u>	<u>22,859</u>
General administrative costs, including depreciation and amortisation			
Depreciation of land and buildings	9	9	11
Depreciation of	1,044	1,044	1,268
Bank charges	407	407	466
Equipment repairs and maintenance	1,922	1,922	1,029
General insurances	1,998	1,998	1,979
Information and publications	2,057	2,057	6,496
Sundry expenses	338	338	585
Telephone, fax and broadband	1,436	1,436	1,370
	<u>9,211</u>	<u>9,211</u>	<u>13,204</u>
Legal and professional costs			

Ace Adult Community Education (Wigan) Limited  
Detailed Statement of Financial Activities

Accountancy and bookkeeping	1,860	1,860	1,860
	<u>1,860</u>	<u>1,860</u>	<u>1,860</u>
Total of expenditure of other costs	<u>132,885</u>	<u>132,885</u>	<u>145,808</u>
Total expenditure	132,885	132,885	145,808
Net gains on investments	-	-	-
	<u>(11,023)</u>	<u>(11,023)</u>	<u>(2,564)</u>
Net expenditure	(11,023)	(11,023)	(2,564)
Net expenditure before other gains/(losses)	<u>(11,023)</u>	<u>(11,023)</u>	<u>(2,564)</u>
Other Gains	-	-	-
Net movement in funds	<u>(11,023)</u>	<u>(11,023)</u>	<u>(2,564)</u>
Reconciliation of funds:			
Total funds brought forward	132,819	132,819	135,383
Total funds carried forward	<u>121,796</u>	<u>121,796</u>	<u>132,819</u>