

Ace Adult Community Education (Wigan) Limited

Charity No. 1091767

Company No. 02656905

Trustees' Report and Unaudited Accounts

31 March 2022

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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

		Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes			
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	<u>(27,064)</u>	<u>(11,023)</u>
Net expenditure for the year	<u><u>(27,064)</u></u>	<u><u>(11,023)</u></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		<u>91,246</u>	<u>117,451</u>
Total assets less current liabilities		<u>94,732</u>	<u>121,796</u>
Net assets excluding pension asset or liability		<u>94,732</u>	<u>121,796</u>
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>

## 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.
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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.
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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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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#### 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	<u>199</u>	<u>199</u>	<u>124</u>
	<u><u>199</u></u>	<u><u>199</u></u>	<u><u>124</u></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><u>141,077</u></u>	<u><u>141,077</u></u>	<u><u>76,320</u></u>

6 Income from investments

Unrestricted	Total 2022	Total 2021
£	£	£
Interest received	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	-
<u>13,125</u>	<u>13,125</u>	<u>45,108</u>

8 Other expenditure

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

	28,250	28,250	9,211
Legal and professional costs			
Accountancy and bookkeeping	1,860	1,860	1,860
	1,860	1,860	1,860
Total of expenditure of other costs	181,492	181,492	132,885
Total expenditure	181,492	181,492	132,885
Net gains on investments	-	-	-
Net expenditure	(27,064)	(27,064)	(11,023)
Net expenditure before other gains/(losses)	(27,064)	(27,064)	(11,023)
Other Gains	-	-	-
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