

REGISTERED COMPANY NUMBER: 04700602 (England and Wales)
REGISTERED CHARITY NUMBER: 1099806

**REPORT OF THE TRUSTEES AND
UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021
FOR
ST PETER'S COMMUNITY PARTNERSHIP
TRADING AS
St Peter's Partnerships**

Moss & Williamson Limited
Booth Street Chambers
Booth Street
Ashton-under-Lyne
Lancashire
OL6 7LQ

ST PETER'S COMMUNITY PARTNERSHIP
CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 30 September 2021

	Page
Report of the Trustees	1 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11 to 12
Notes to the Financial Statements	13 to 24

ST PETER'S COMMUNITY PARTNERSHIP
REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' REPORT)
for the Year Ended 30 September 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1099806

Registered office
Clyde House
Clyde Street
Ashton-under-Lyne
Lancashire
OL7 0NQ

Trustees

Antony Edward Berry	
Joyce Bowerman	
Roger Farnworth - Chair	Resigned 1 December 2021
Ann Jones	
Shajeda Khanom	
Ezi Otti Ojimiwe – Vice Chair	
Charlie Patel	Resigned 1 December 2021
Stephen Miley	

Company Secretary
Joanne Parry-Gee

Independent examiner
Moss & Williamson Limited
Booth Street Chambers
Booth Street
Ashton-under-Lyne
Lancashire
OL6 7LQ

Bankers
Unity Trust Bank
9 Brindley Place
Birmingham
B1 2HB

ST PETER'S COMMUNITY PARTNERSHIP

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' REPORT) for the Year Ended 30 September 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their annual directors' report together with the consolidated financial statements of the charity and its subsidiary for the year ended 30 September 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

The charity is established for the public benefit by associating together individuals, residents and other neighbourhood organisations, local authorities, voluntary and other organisations working in the area of the St Peter's Ward and the Metropolitan District of Tameside with the following objects:

- a) relieve persons who are in condition of need, hardship or distress by reason of their social and economic circumstances;
- b) promote the advancement of education and learning, including training in skills relevant to securing employment;
- c) provide facilities for public recreation or other leisure time occupation in the interests of social welfare with the object of improving the conditions of life of the inhabitants of the area of benefit;
- d) promote such other charitable purposes for the general benefit of the public or sections of the public (including individual communities defined by geographical areas in which they live or work or their ethnic origins) as the charity shall think fit.

St Peter's Community Partnership aims to improve the quality of life for local people and our aims fully reflect the purpose that the charity was set up to deliver. We have referred to the guidance regarding Public Benefit issued by the Charity Commission and the trustees are satisfied that our work clearly meets this guidance.

The Partnership achieves this by reviewing activities annually, monitoring progress against key performance indicators and involving residents in planning activities, thereby improving quality of life in neighbourhoods through;

- Providing educational, recreational and supportive activities and for children, adults, families and communities;
- Providing therapeutic day-care and work opportunities for adults with defined needs, volunteer opportunities and apprenticeships
- Providing childcare and school readiness provision
- Providing empowering parental support and services for families.
- Promoting access to education and training initiatives and increasing the scope and range of quality volunteer opportunities;
- Promoting and facilitating social and recreational activities and networks;
- Providing local people with the opportunity to access quality training programmes through volunteering and casual work so that we can 'grow our own' suitably trained and qualified staff to deliver the charity's services; and
- Developing access points for services in the community.

ST PETER'S COMMUNITY PARTNERSHIP

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' REPORT) for the Year Ended 30 September 2021

OBJECTIVES AND ACTIVITIES

Community development support is provided to enable volunteer led community groups to operate effectively. This includes:

- The management of ad hoc projects and initiatives that support community cohesion; and
- Consultation with residents and stakeholders to ensure that the needs of local people are met.

Promoting access to education and training initiatives and Improving the range of employment opportunities available to local people. This includes:

- Community outreach activities to engage with those residents who are hardest to reach and at risk of social isolation;
- The development of social training to provide real work experience as a stepping-stone to open employment;
- Facilitation of accredited training programmes with partners; and
- Providing learning support in community settings.

The charity's services are provided for the public benefit when we target those who are isolated and vulnerable. Specific programmes may be restricted by funders and so we target residents who are marginalised, have low incomes and have specific needs. All our services ensure that those residents who face the most difficult barriers can engage in services and opportunities that they would otherwise not have access to.

Promoting and facilitating social and recreational activities and networks. This includes:

- Providing for the development of activities for children, young people and families, in particular those that meet "Every Child Matters"; and
- Facilitating the development of social networks and local forums
- Supporting the management and maintenance of community spaces and community assets, both existing and new.

Contribution of volunteers

Local residents and representatives of community groups contribute on a voluntary basis to the management of the organisation through both the Board of Trustees and in the delivery of services.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Services have continued to be delivered in accordance with Funding Agreements as for previous years. During 2020/2021 our trustees and staff have played a crucial role in continuing and improving the quality of our charitable activities. Board members and staff work hard to help improve the quality of life for local people.

St Peter's Community Partnership funding:

In 2020/21 there were several grants awarded to the charity, enabling the running of specific projects. Greenscape gift aided £10,285 (2020: £26,036) to the charity during the 2020 / 2021 financial year. Income has been diversified through room hire, training, family contact services and an onsite pre-school nursery to help the charity become more sustainable.

ST PETER'S COMMUNITY PARTNERSHIP

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' REPORT) for the Year Ended 30 September 2021

ACHIEVEMENT AND PERFORMANCE

Charity (LEAP) Activity 2020 / 2021

In 2020 / 2021 the Charity continued to develop its hub the LEAP Centre at Clyde House to create vibrant, inclusive and enabling space where children, families and individuals feel safe, supported and empowered to achieve more. The centre has continued to flourish and our work is further embedded within the local infrastructure through strengthened partnerships with statutory and voluntary sector organisations.

Core Costs

We secured funding from National Lottery to cover 6 months of core costs in December 2020, which really supported our sustainability after the impact of Covid -19.

Covid-19

Since the first lockdown in March 2020, the Charity has continued to respond to community needs by adapting its services to provide much needed support. All services have been impacted by the crisis and we have had to find new ways of working to mitigate the unprecedented challenges of the crisis. Whilst restrictions have been lifted, we remain vigilant about minimising risk at the centre and across all our community projects.

During this year, we have worked in partnership with Public Health, to roll out key messages in relation to minimising the risks of Covid-19.

It has not been possible to restore all activity during the past year but projects delivered between October 2020 and September 2021 include:

Childcare, School Readiness and Early Learning Provision

Little Leaps Pre-School

Our Ofsted registered pre-school provision accommodates up to 20 full time children. The nursery provides a small, homely setting that can meet complex needs of local children. We were inspected by Ofsted in September 2016 and received a rating of Good. This year has seen an increase in numbers of children and families accessing the provision, bringing us to near capacity. Staff have continued to offer wellbeing support and face to face provision throughout the crisis.

Family Contact Services

As an enhanced NACCC accredited centre, the Charity provides family support through supervised and supported contact work after family breakdown and separation. This year we have seen a further increase in the number of families using the service. We accepted referrals from Local Authorities, Solicitors and Cafcass alongside self referral from families. We have been able to continue a face to face service along with digital support, to ensure relationships are maintained throughout the crisis.

Our Supported Contact provision moved to Bloom Allotments to ensure a safer environment for larger groups and this has been very successful.

Adult reading support

Evidence based reading support for adult non-readers. The project is delivered by trained volunteer reading mentors and co-ordinated by a Project Lead. Current learners are aged between 18 and 80 years of age. We were able to re-open the project via ESF funding, received in June 2021. Measures remain in place to minimise the risks of Covid-19.

Parenting support and education for parents and children experiencing domestic abuse

Bespoke parenting courses and support delivered, raising awareness of the impact of environmental trauma on children's outcomes. Course delivery resumed in September 2021 via TMBC Community Safety funding.

ST PETER'S COMMUNITY PARTNERSHIP
REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' REPORT)
for the Year Ended 30 September 2021

Telephone Befriending Project

Between November 2021 and March 2021, we provided a telephone befriending service to people facing loneliness and isolation over the winter months. The project was funded by TMBC Winter Pressures Fund and delivered by staff and trained volunteers.

BLOOM- Day care provision for adults with mild to moderate learning disabilities

During the year, we continued to develop BLOOM, our therapeutic horticultural project for adults with mild to moderate learning disabilities at our community allotments. Sadly, some very vulnerable clients have not been able to return due to ongoing risks brought about by the pandemic.

In 2021, we appointed a new manager for the project who has renovated a second allotment at the same site, increasing space and also providing opportunities for children's horticultural activities.

St Peter's Trading Partnership (Greenscape) Ltd:

During 2020 / 2021, St Peter's Trading Partnership (Greenscape) Ltd.'s service has continued to provide environmental programmes to a range of customers. At the same time, it has provided training and employment opportunities for local people and opportunities for training, wellbeing and skill development through adult day-care provision. Greenscape continues to work with people who are often furthest away from the job market through volunteering opportunities. Volunteering increases knowledge and skills and improves wellbeing through better feelings of self-worth, respect and purposefulness.

Greenscape continues to carry out grounds maintenance contracts for a range of procurers including the local authority, housing associations and friends groups.

Greenscape remains committed to working with community groups who wish to encourage play and wellbeing within their green spaces and were commissioned during 2020/2021 to undertake a range of practical tasks to improve/maintain community spaces.

Covid -19

There has been some impact on work during 2020 – 2021, most significantly only being able to carry reduced numbers of staff and volunteers in vehicles has taken increased time to complete jobs.

Greenscape's long serving Manager resigned from the organisation in August 2021. A new appointment was made after the end of September 2021 and will be detailed in next year's report.

ST PETER'S COMMUNITY PARTNERSHIP

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' REPORT) for the Year Ended 30 September 2021

FINANCIAL REVIEW

Investment policy and objectives

The charity has the power to make any investment which the trustees wish. However with regard to liquidity requirements, the trustees have decided to keep any spare funds not required for immediate use in an interest bearing account.

Reserves policy and financial review

St Peter's Community Partnership recognises that when it is operating projects which are grant funded and those commissioned by the Local Authority, it is responsible and accountable for public funds. It further recognises that it needs clarity and transparency in demonstrating how these funds are managed and in particular the level of funds that it judges appropriate to hold in reserve.

St Peter's Community Partnership has a Reserves Policy in place which states that the appropriate level of reserves held should be around 25% of the current year's forecast expenditure, in order to match the charity's present needs and commitments. This would equate to approximately £67,888. The reserves policy was formally reviewed in May 2020 and is still deemed to be relevant, and the levels appropriate for the current trading environment.

Reserves are necessary to St Peter's Partnership to provide:

- operating capital, to cover short term cash flow problems as the majority of funding is received in arrears;
- contingency funds to cover unexpected costs and liabilities and short term funding to cover possible gaps in grant allocations;
- development funds to enable St Peter's Community Partnership to invest in pilot initiatives or build internal capacity prior to external funding becoming available; and
- funds to enable the organisation to meet its likely outstanding obligations if circumstances arise where the trustees are obliged to wind up the company.

Restricted funds held at the end of each year are carried forward for the future support of specific projects. For the 2020/2021 year, these restricted funds are minimal in extent.

As at 30 September 2021 the level of free funds held by the charity was £152,045 (2020: £99,018).

LOOKING TO 2021/2022

During 2021/2022 the Charity will continue to deliver much needed support to local children, vulnerable adults families and communities. Our Family Contact Centre has seen an unprecedented amount of referrals and we will prioritise the expansion of provision to accommodate this growing need. Our services and support are more crucial than ever as society continues to mitigate and manage the impact of Covid-19. To build back stronger, we need to ensure our sustainability during this uncertain and unprecedented time. Therefore, the Charity will continue to prioritise and strengthen its sustainability through diversified income streams as much as it can. We will place particular emphasis on securing funding to support our core running costs over the next 12 months.

Trading Subsidiary

With a new Manager in place, Greenscape will look to increase its service profile to secure new contracts and maximise opportunities to expand its reach and remit, to become a more reliable and consistent income stream for the charity.

We will also continue to focus on the expansion of BLOOM Allotments, by organically growing projects and opportunities for adults and children experiencing disadvantages.

This will include the introduction of a lunch club and the sale of handmade craft products

ST PETER'S COMMUNITY PARTNERSHIP
REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' REPORT)
for the Year Ended 30 September 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

St Peter's Community Partnership is a company limited by guarantee incorporated on 18 March 2003, and registered as a charity on 2 October 2003. The charity was established under a Memorandum of Association which specified the objects and powers of the charity, and it is governed by its Articles of Association dated 2 December 2002.

Trustees

The trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are set out on page 1.

Organisational structure

St Peter's Community Partnership is a registered charity and a company limited by guarantee, and operates under Memorandum and Articles of Association approved by the Charity Commission.

The Board of Trustees of St Peter's Community Partnership consists of up to 12 representatives who are local residents or from local community groups or local agencies operating in the area. One third of the trustees retire each year and stand for re-election. The trustees have the power to co-opt associate board members, observers and to set up sub-committees and task groups. The existing board members propose and approve new trustees.

Decision making

The trustees manage the charity. The full Board of Trustees meets a minimum of 4 times a year, including general meetings. The full board is mainly concerned with policy matters and the strategic direction of the organisation. The Social Enterprise sub group operates between board meetings to oversee direction with the Chief Executive Officer and Managers.

If important matters arise in between scheduled meetings, a single issue meeting is arranged. Alternatively, the Chief Executive Officer and the Board of Trustees communicate via email and telephone in order to reach a decision. Since March, the Trustee Board have met monthly via a digital platform, to monitor the impact of the crisis on the charity.

The Chief Officer has delegated responsibility for day to day management of the charity, as agreed by the Board.

Induction and training of new trustees

New trustees are provided with an induction programme which includes a visit to the premises managed by the charity, an initial meeting with the Chief Executive Officer and Chair of Trustees an opportunity to meet the staff. The trustees are encouraged to attend and participate in appropriate training activities that will help them in their role.

The charity recruits new board members primarily through the local community network in order to ensure that the organisation maintains its integrity as a community-led Development Trust. A skills analysis is carried out annually in order to identify gaps that may have arisen and these may be filled, where appropriate, through a targeted recruitment process

ST PETER'S COMMUNITY PARTNERSHIP

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' REPORT) for the Year Ended 30 September 2021

Trustees' responsibilities in relation to the financial statements

Company and charity law require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the group and charity and the incoming resources and application of resources, including the net income or expenditure, of the group for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make sound judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in operation

The trustees have overall responsibility for ensuring that the charity has appropriate systems of control, financial and otherwise. They are also responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the group and charity, and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the board on 23 February 2022 and signed on its behalf by



J Bowerman
Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST PETER'S COMMUNITY PARTNERSHIP**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2021, which are set out on pages ten to twenty four.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

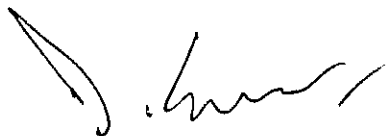
Independent examiner's report

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

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting 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.



David Evans FCA
ICAEW
Moss & Williamson Limited
Booth Street Chambers
Booth Street
Ashton-under-Lyne
Lancashire
OL6 7LQ

23 February 2022

ST PETER'S COMMUNITY PARTNERSHIP

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 30 September 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total Funds £
INCOME FROM					
Donations and legacies	3	-	119,761	119,761	90,401
Charitable activities					
Government Grant		8,103	-	8,103	51,008
Incoming resources		157,997	-	157,997	142,791
Other trading activities					
Commercial trading operations	4	263,269	-	263,269	200,275
Total Income		429,369	119,761	549,130	484,475
EXPENDITURE ON					
Costs of raising funds					
Commercial trading operations		234,917	-	234,917	189,177
Charitable activities					
Outgoing resources	5	178,749	40,958	219,707	240,929
Total Expenditure	6	413,666	40,958	454,624	430,106
NET INCOME/(EXPENDITURE)		15,703	78,803	94,506	54,369
Transfers between funds	17	48,784	(48,784)	-	-
Net movement In funds		64,487	30,019	94,506	54,369
RECONCILIATION OF FUNDS					
Total funds brought forward		269,190	18,391	287,581	233,212
TOTAL FUNDS CARRIED FORWARD		333,677	48,410	382,087	287,581

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

ST PETER'S COMMUNITY PARTNERSHIP

CONSOLIDATED BALANCE SHEET (REGISTERED NUMBER 04700602)

At 30 September 2021

	Notes	Charlty 2021 £	Charity 2020 £	Group 2021 £	Group 2020 £
FIXED ASSETS					
Tangible assets	11	149,905	156,512	153,752	156,908
CURRENT ASSETS					
Debtors	12	50,533	8,288	77,780	30,807
Cash at bank and in hand		161,563	142,933	195,068	181,121
		212,096	151,221	272,848	211,928
CREDITORS					
Amounts falling due within one year	14	(40,104)	(53,785)	(44,513)	(72,765)
NET CURRENT ASSETS		171,992	97,436	228,335	139,163
TOTAL ASSETS LESS CURRENT LIABILITIES		321,897	253,948	382,087	296,071
CREDITORS					
Amounts falling due after more than one year	15	-	(8,490)	-	(8,490)
NET ASSETS		321,897	245,458	382,087	287,581
UNRESTRICTED FUNDS					
General	17	152,045	99,018	152,045	99,018
Non-charitable trading funds	17	-	-	60,190	42,123
Designated	17	121,442	128,049	121,442	128,049
		273,487	227,067	333,677	269,190
RESTRICTED FUNDS	17	48,410	18,391	48,410	18,391
TOTAL FUNDS		321,897	245,458	382,087	287,581

The notes form part of these financial statements

ST PETER'S COMMUNITY PARTNERSHIP
CONSOLIDATED BALANCE SHEET - CONTINUED
At 30 September 2021

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on 23 February 2022 and were signed on its behalf by:



J Bowerman
Chair

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS for the Year Ended 30 September 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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', the Companies Act 2006 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

Going concern

Having reviewed the current working capital position, the forecast trading and capital commitment spend, the directors believe that there are no apparent reasons that the charity will not continue to operate for the foreseeable future and as such the financial statements have been prepared on the basis that St Peter's Community Partnership is and will continue to be a going concern.

Group financial statements

These financial statements consolidate the results of the charitable company and its wholly-owned subsidiary St Peter's Trading Partnership (Greenscape) Limited on a line by line basis. A separate statement of financial activities and income and expenditure account for the charitable company are not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act.

Income

Voluntary income including donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions for use have been met. Income from commercial trading activities is recognised as earned (as the related goods and services are provided). Income received from the sale of goods and services is recognised in the financial statements in the period in which the goods are sold or the service provided. Revenue grants are credited to the Statement of Financial Activities when the charity is entitled to them. Investment income is recognised on a receivable basis. The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the trustees' annual report.

Expenditure

Resources expended are accounted for on an accruals basis and have been classified under headings that aggregate all costs relating to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Costs of generating funds are those incurred in trading activities that raise funds. Grants payable are charged in the period when the offer is conveyed to the recipient. Project costs include expenditure on direct costs and support costs relating to these activities. Support costs are those incurred directly in support of expenditure on the objects of the charity and have been allocated to activity cost categories on a basis consistent with the use of resources.

Tangible fixed assets

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

Freehold property	- 2% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 20% on cost
Sports equipment	- 20% on cost

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS for the Year Ended 30 September 2021

1. ACCOUNTING POLICIES - continued

Taxation

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

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objects of the charity, and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors, or which have been raised by the charity for particular purposes. Expenditure which meets these criteria is allocated to the fund. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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 at bank and In hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

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.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital and was incorporated in England & Wales. The liability of each member in the event of winding-up is limited to £1.

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 30 September 2021

3. INCOME DONATIONS AND LEGACIES

	2021 £	2020 £
Restricted funds		
Action Together – Read for Life	-	24,385
Mind – Buddy Project	5,000	20,000
TMBC - Daisy Chain	25,685	24,750
TMBC – Business Rates Grant	-	10,000
Big Lottery – Covid 19 Grant	36,178	-
WEA – Read for Life	11,682	-
National Grid – Connecting Children	10,000	-
TMBC – Self Isolation Work	10,000	-
TMBC – Adult Winter Pressures	5,000	-
Other	16,216	11,266
	<u>119,761</u>	<u>90,401</u>

4. INCOME FROM OTHER TRADING OPERATIONS

The charitable company owns a trading subsidiary: St Peter's Trading Partnership (Greenscape). The company is incorporated in the UK and is limited by guarantee. A summary of the trading results is set out below:

	Subsidiary 2021 £	Subsidiary 2020 £
Turnover	263,269	200,275
Cost of sales and administration costs	(233,942)	(188,202)
Governance costs	(975)	(975)
Net Profit	28,352	11,098
Amount gift aided to the charity	(10,285)	(26,036)
Corporation tax	-	-
Surplus for the financial year	<u>18,067</u>	<u>(14,938)</u>
The assets and liabilities of the subsidiaries were		
Fixed assets	3,847	396
Current assets	60,752	60,707
Current liabilities	(4,409)	(18,980)
Total net liabilities	<u>60,190</u>	<u>42,123</u>
Aggregate share capital and reserves	<u>60,190</u>	<u>42,123</u>

5. CHARITABLE ACTIVITIES COSTS

	2021 £	2020 £
Project costs	133,077	120,623
Support costs	86,630	120,306
	<u>219,707</u>	<u>240,929</u>

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2021

6. ANALYSIS OF TOTAL RESOURCES EXPENDED

	Project costs	Support costs	Group
	£	£	£
Project costs	55,388	-	55,388
Staff costs	299,359	50,750	350,109
Office costs	-	37,920	37,920
Depreciation	-	7,742	7,742
Audit, accountancy and tax	-	3,465	3,465
	<u>354,747</u>	<u>99,877</u>	<u>454,624</u>

Audit, accountancy and tax includes an accrual for the independent examination fee of £2,075 (2020: £2,075).

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	7,742	9,972
Hire of plant and machinery	<u>1,719</u>	<u>2,864</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2021

9. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	327,589	313,571
Social security costs	20,035	18,208
Other pension costs	2,485	2,332
	<u>350,109</u>	<u>334,111</u>

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

	2021	2020
Projects	6	5
Support	2	2
Trading	8	7
	<u>16</u>	<u>14</u>

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME FROM			
Donations and legacies	-	90,401	90,401
Charitable activities			
Government Grant	51,008	-	51,008
Incoming resources	142,791	-	142,791
Commercial trading operations	200,275	-	200,275
Total	<u>394,074</u>	<u>90,401</u>	<u>484,475</u>
EXPENDITURE ON			
Commercial trading operations	189,177	-	189,177
Charitable activities			
Outgoing resources	171,768	69,161	240,929
Total	<u>360,945</u>	<u>69,161</u>	<u>430,106</u>
NET INCOME/(EXPENDITURE)	33,129	21,240	54,369
Transfers between funds	6,838	(6,838)	-
Net movement in funds	39,967	14,402	54,369
RECONCILIATION OF FUNDS			
Total funds brought forward	229,223	3,989	233,212
TOTAL FUNDS CARRIED FORWARD	<u>269,190</u>	<u>18,391</u>	<u>287,581</u>

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2021

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 October 2020	174,926	14,713	44,166
Additions	-	3,928	658
Disposals	-	-	(24,267)
At 30 September 2021	<u>174,926</u>	<u>18,641</u>	<u>20,557</u>
DEPRECIATION			
At 1 October 2020	21,647	14,713	40,933
Charge for year	3,499	818	3,300
Eliminated on disposal	-	-	(24,267)
At 30 September 2021	<u>25,146</u>	<u>15,531</u>	<u>19,966</u>
NET BOOK VALUE			
At 30 September 2021	<u>149,780</u>	<u>3,110</u>	<u>591</u>
At 30 September 2020	<u>153,279</u>	-	<u>3,233</u>
	Motor vehicles £	Totals £	
COST			
At 1 October 2020	25,400	259,205	
Additions	-	4,586	
Disposals	-	(24,267)	
At 30 September 2021	<u>25,400</u>	<u>239,524</u>	
DEPRECIATION			
At 1 October 2020	25,004	102,297	
Charge for year	125	7,742	
Eliminated on disposal	-	(24,267)	
At 30 September 2021	<u>25,129</u>	<u>85,772</u>	
NET BOOK VALUE			
At 30 September 2021	<u>271</u>	<u>153,752</u>	
At 30 September 2020	<u>396</u>	<u>156,908</u>	

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 30 September 2021

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Charity 2021 £	Charity 2020 £	Group 2021 £	Group 2020 £
Trade debtors	46,676	1,959	73,923	24,478
Prepayments	3,857	2,441	3,857	2,441
Other Tax & Social Security	-	3,888	-	3,888
	<u>50,533</u>	<u>8,288</u>	<u>77,780</u>	<u>30,807</u>

13. CURRENT ASSET INVESTMENTS

Investment in subsidiary

The charity has the following wholly owned trading subsidiary which is incorporated in the United Kingdom:

St Peter's Trading Partnership (Greenscape) Limited (Registered Company Number 06393165) is the trading arm of St Peter's Community Partnership and is a professional gardening and maintenance business which contributes its surplus income to the development and sustainability of all charitable activities delivered by the organisation. As part of its social objectives relative to the charity, Greenscape provides opportunities for local people to increase their work readiness and employability prospects by developing skills and knowledge in horticulture, gardening, grounds maintenance, health and safety. The project particularly supports people with a learning disability or long term health issue by helping them to gain skills, confidence and improved wellbeing through purposeful experiences.

The profit and loss account for the year ended 30 September 2021 is as follows:

	2021 £	2020 £
Turnover	263,269	200,275
Operating costs	(245,202)	(215,213)
Operating profit	18,067	(14,938)
Taxation	-	-
Retained in St Peter's Trading Partnership (Greenscape) Limited	<u>18,067</u>	<u>(14,938)</u>

The assets and liabilities of St Peter's Trading Partnership (Greenscape) Limited at 30 September 2021 were:

	2021 £
Fixed assets	3,847
Current assets	60,752
Creditors: amounts falling due within one year	(4,409)
Total net assets	<u>60,190</u>
Aggregate share of capital and reserves	<u>60,190</u>

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2021

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Charity 2021 £	Charity 2020 £	Group 2021 £	Group 2020 £
Bank loans and overdrafts (see note 16)	9,158	9,960	9,158	9,960
Trade creditors	17,857	27,671	19,402	28,946
VAT	8,418	7,812	9,600	8,195
Other creditors	1,944	4,952	3,626	22,274
Accrued expenses	<u>2,727</u>	<u>3,390</u>	<u>2,727</u>	<u>3,390</u>
	<u>40,104</u>	<u>53,785</u>	<u>44,513</u>	<u>72,765</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Charity 2021 £	Charity 2020 £	Group 2021 £	Group 2020 £
Bank loans (see note 16)	<u>-</u>	<u>8,490</u>	<u>-</u>	<u>8,490</u>

16. LOANS

An analysis of the maturity of loans is given below:

	Charity 2021 £	Charity 2020 £	Group 2021 £	Group 2020 £
Amounts falling due within one year on demand:				
Bank loans	<u>9,158</u>	<u>9,960</u>	<u>9,158</u>	<u>9,960</u>
Amounts falling between one and two years:				
Bank loans – 1-2 years	<u>-</u>	<u>8,490</u>	<u>-</u>	<u>8,490</u>
Amounts falling due between two and five years:				
Bank loans 2-5 years	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The loan is secured by a legal charge over Clyde House which has been acquired with the loan.

The loan is repayable in equal instalments over 13 years commencing 12 months from the date of the draw down. The interest rate applicable to the loan is 0% for 2 years from the initial draw down on all funds drawn up to 31 March 2010, then rising to 6% per annum.

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2021

17. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	99,018	(12,649)	65,676	152,045
Trading subsidiary	42,123	28,352	(10,285)	60,190
Designated funds				
Fixed asset fund	128,049	(-)	(6,607)	121,442
Restricted funds				
Action Together – Read for Life	5,141	397	(397)	-
TMBC – Daisy Chain	13,250	9,035	(9,035)	-
Big Lottery – Computer Equipment	-	114	(114)	-
Mind – Buddy Project	-	1,079	(1,079)	-
Cafcass – Supported Contacts	-	1,000	(1,000)	-
Big Lottery – Covid 19 Core	-	36,178	(36,178)	-
TMBC – Adult Winter Pressure	-	706	(706)	-
National Grid – Connecting Children	-	6,312	-	6,312
GMCVO – Mental Health Telephone	-	36	(36)	-
GMCVO – Mental Health Allotment	-	228	(228)	-
Ashton Parish – Nursery Garden	-	2,000	-	2,000
WEA – Read for Life	-	6,307	-	6,307
TMBC – Daisy Chain	-	22,417	-	22,417
Good Things Foundation – Allotment	-	184	-	184
Action Together – Volunteer Event	-	490	-	490
TMBC – Self Isolation Work	-	10,000	-	10,000
Donations	-	711	(11)	700
	<u>18,391</u>	<u>97,194</u>	<u>(48,784)</u>	<u>48,410</u>
TOTAL FUNDS	<u>287,581</u>	<u>112,897</u>	<u>-</u>	<u>382,087</u>

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2021

17. MOVEMENT IN FUNDS - continued

Net movement in funds, Included in the above are as follows:

	Incoming resources £	Resources expended £	Movement In funds £
Unrestricted funds			
General fund	166,100	(178,749)	(12,649)
Trading subsidiary	263,269	(234,917)	28,352
Designated funds			
Fixed asset fund	-	-	-
Restricted funds			
Action Together – Read for Life	-	(4,744)	397
TMBC – Daisy Chain	-	(4,215)	9,035
Big Lottery – Computer Equipment	3,222	(3,108)	114
Mind – Buddy Project	5,000	(3,921)	1,079
Cafcass – Supported Contacts	2,670	(1,670)	1,000
Big Lottery – Covid 19 Core	36,178	-	36,178
TMBC – Adult Winter Pressure	5,000	(4,294)	706
National Grid – Connecting Children	10,000	(3,688)	6,312
GMCVO – Mental Health Telephone	2,592	(2,556)	36
GMCVO – Mental Health Allotment	2,554	(2,326)	228
Ashton Parish – Nursery Garden	2,000	-	2,000
WEA – Read for Life	11,682	(5,375)	6,307
TMBC – Daisy Chain	25,685	(3,268)	22,417
Good Things Foundation – Allotment	1,000	(816)	184
Action Together – Volunteer Event	490	-	490
TMBC – Self Isolation Work	10,000	-	10,000
Donation	1,688	(977)	711
	<u>119,761</u>	<u>(40,958)</u>	<u>97,194</u>
TOTAL FUNDS	<u><u>549,130</u></u>	<u><u>(454,624)</u></u>	<u><u>112,897</u></u>

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2021

17. MOVEMENT IN FUNDS – continued

Description, nature and purpose of funds

Unrestricted funds

Designated Fixed Asset Fund: comprises those funds that are not free funds and represents the net book value of the charity's tangible fixed assets and investment property less borrowings thereon.

Restricted funds

Big Lottery – Computer Equipment: funding to purchase a new server and computers

Mind – Buddy Project: funding to develop peer led wellbeing support across Tameside

Action Together – Read for Life: funding to support adult literacy

TMBC – Daisy Chain: funding to support Daisy Chain project (Domestic violence)

CAFCASS – Supported Contact: funding to assist in the provision of supported contact services to children and families

Big Lottery – Covid 19 Core: funding to support the core business costs during Covid pandemic

TMBC – Adult Winter Pressure: funding to provide a telephone befriending service

National Grid – Connecting Children: funding to deliver supported contact sessions at Bloom allotments

GMCVO – Mental Health Telephone Befriending: funding to deliver out of hours support

GMCVO – Mental Health Allotment: funding to deliver a childrens mental wellbeing project

Ashton Parish Church – Nursery Garden: funding to support a remodel of the nursery garden

WEA – Read for Life: funding to support adult literacy

Good Things Foundation: funding to purchase items for the allotment

Action Together – Volunteer Event: funding to plan an event in recognition of the volunteers

TMBC – Self Isolation Work: funding to roll out consistent messages re Covid19 minimising the risk

Donations: donation towards Read for Life project, Nursery garden & Bloom Allotment

ST PETER'S COMMUNITY PARTNERSHIP
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2021

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	3,537	1,219
Between one and five years	<u>10,239</u>	<u>-</u>
	<u>13,776</u>	<u>1,219</u>

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.