

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 2022
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
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for the Year Ended 30 September 2022

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ST PETER'S COMMUNITY PARTNERSHIP
REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' REPORT)
for the Year Ended 30 September 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1099806

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

Trustees
Joyce Bowerman - Chair
Ezi Otti Ojimiwe – Vice Chair
Antony Edward Berry
Ann Jones
Shajeda Khanom
Stephen Miley
Anita Chouhan – Appointed 23 Feb 2022

Company Secretary
Joanne Parry-Gee

Independent examiner
Moss & Williamson Limited
Booth Street Chambers
Booth Street
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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 2022

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 2022 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 2022

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 2021/2022 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 2021/22 there were several grants awarded to the charity, enabling the running of specific projects. Greenscape gift aided £23,714 (2021: £10,285) to the charity during the 2021 / 2022 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 2022

ACHIEVEMENT AND PERFORMANCE

Charity (LEAP) Activity 2021 / 2022

In 2021 / 2022 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 to support 12 months of core costs in October 2021, which has really helped with sustainability after the impact of Covid -19.

Covid-19

The majority of pre-covid activity has been restored. Key projects delivered between October 2021 and September 2022 include:

Childcare, School Readiness and Early Learning Provision

Little Leaps Pre-School

Our Ofsted registered pre-school nursery provides 40 places. The nursery offers a small, homely setting that can meet complex needs of local children. We were inspected by Ofsted in July 2022 and received a rating of Good. This year has seen a steady increase in numbers of children and families accessing the provision, bringing us to capacity. Staff continue to offer wellbeing support to families, post pandemic.

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. All contact activity has resumed to face to face sessions.

Our Saturday Supported Contact has continued successfully at Bloom Allotments, increasing to a weekly session due to demand.

Adult reading support

Funding ended for this project in April 2022.

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. The project has resumed to full face to face delivery, along with a creche to support younger children.

ST PETER'S COMMUNITY PARTNERSHIP
REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' REPORT)
for the Year Ended 30 September 2022

Telephone Befriending Project

We successfully secured further funding from April 2021 to continue to provide a telephone befriending service to people facing loneliness and isolation. The project is coordinated 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, based at our community allotments. The project has attracted corporate support and small funding pots to enhance the area. Local Authority has devolved responsibility for adult day care to Tameside's approved providers and we are part of this consortium.

St Peter's Trading Partnership (Greenscape) Ltd:

During 2021 / 2022, St Peter's Trading Partnership (Greenscape) Ltd.'s service has continued to provide environmental programmes to a range of customers, under a new manager appointed at the end of last year. 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 paid work and volunteering opportunities.

We secured 12 months funding from the Social Enterprise Support Fund in July 2022 to support and strengthen Greenscape.

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 the year to undertake a range of practical tasks to improve/maintain community spaces.

Covid -19

The Social Enterprise is operating fully, however we have seen a reduction in requests for work this year and continue to re build following the impact of Covid 19.

ST PETER'S COMMUNITY PARTNERSHIP

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' REPORT) for the Year Ended 30 September 2022

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 £101,725. 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 2021/2022 year, these restricted funds are minimal in extent.

As at 30 September 2022 the level of free funds held by the charity was £195,531 (2021: £152,045).

LOOKING TO 2022/2023

During 2022/2023 the Charity will continue to deliver much needed support to local children, vulnerable adults families and communities. Our Family Contact Centre has continued to see a growth in referrals and we have expanded our provision to accommodate this growing need. Our services and support are more crucial than ever as local people struggle with the cost of living crisis and society endeavours to recover from the impact of Covid-19. To be able to continue as a beacon of hope, we need to ensure our sustainability during these challenging times.

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 further funding to support our core running costs over the next 12 months, at least.

Trading Subsidiary

Greenscape will focus on developing its business profile and aim to secure new contracts which maximise opportunities to expand its reach and remit. We will focus on the trading arm becoming a reliable and consistent income stream for the charity.

We will also continue to develop BLOOM Allotments, through opportunities to sell handmade crafts & produce to encourage empowerment of adults experiencing disadvantages.

ST PETER'S COMMUNITY PARTNERSHIP
REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' REPORT)
for the Year Ended 30 September 2022

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 2022

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 12/01/23 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 2022, 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

12/01/23

ST PETER'S COMMUNITY PARTNERSHIP

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 30 September 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total Funds £
INCOME FROM					
Donations and legacies	3	-	173,409	173,409	119,761
Charitable activities					
Government Grant		-	-	-	8,103
Incoming resources		159,736	-	159,736	157,997
Other trading activities					
Commercial trading operations	4	247,854	-	247,854	263,269
Total Income		407,590	173,409	580,999	549,130
EXPENDITURE ON					
Costs of raising funds					
Commercial trading operations		219,104	-	219,104	234,917
Charitable activities					
Outgoing resources	5	157,122	136,095	293,217	219,707
Total Expenditure	6	376,226	136,095	512,321	454,624
NET INCOME/(EXPENDITURE)		31,364	37,314	68,678	94,506
Transfers between funds	17	13,535	(13,535)	-	-
Net movement in funds		44,899	23,779	68,678	94,506
RECONCILIATION OF FUNDS					
Total funds brought forward		333,677	48,410	382,087	287,581
TOTAL FUNDS CARRIED FORWARD		378,576	72,189	450,765	382,087

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 2022

	Notes	Charity 2022 £	Charity 2021 £	Group 2022 £	Group 2021 £
FIXED ASSETS					
Tangible assets	11	146,282	149,905	150,662	153,752
CURRENT ASSETS					
Debtors	12	6,651	50,533	53,372	77,780
Cash at bank and in hand		287,235	161,563	328,860	195,068
		293,886	212,096	382,232	272,848
CREDITORS					
Amounts falling due within one year	14	(26,629)	(40,104)	(54,129)	(44,513)
NET CURRENT ASSETS		267,257	171,992	328,103	228,335
TOTAL ASSETS LESS CURRENT LIABILITIES		413,539	321,897	478,765	382,087
CREDITORS					
Amounts falling due after more than one year	15	(28,000)	-	(28,000)	-
NET ASSETS		385,539	321,897	450,765	382,087
UNRESTRICTED FUNDS					
General	17	195,531	152,045	195,531	152,045
Non-charitable trading funds	17	-	-	65,226	60,190
Designated	17	117,819	121,442	117,819	121,442
		313,350	273,487	378,576	333,677
RESTRICTED FUNDS	17	72,189	48,410	72,189	48,410
TOTAL FUNDS		385,539	321,897	450,765	382,087

The notes form part of these financial statements

ST PETER'S COMMUNITY PARTNERSHIP
CONSOLIDATED BALANCE SHEET - CONTINUED
At 30 September 2022

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2022 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 12/01/23 and were signed on its behalf by:



J Bowerman
Chair

The notes form part of these financial statements

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS for the Year Ended 30 September 2022

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 2022

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 2022

3. INCOME DONATIONS AND LEGACIES

	2022 £	2021 £
Restricted funds		
Mind – Buddy Project	-	5,000
TMBC - Daisy Chain	16,000	25,685
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	8,178	5,000
Action Together – Core Salary	44,384	-
Community Fund – Allotment	38,190	-
Action together – Befriending Matters	24,147	-
Action Together – Household Support	9,879	-
Social Investment Business	7,000	-
Action Together – Lunch Club	5,000	-
Other	20,631	16,216
	173,409	119,761

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 2022 £	Subsidiary 2021 £
Turnover	247,854	263,269
Cost of sales and administration costs	(218,129)	(233,942)
Governance costs	(975)	(975)
Net Profit	28,750	28,352
Amount gift aided to the charity	(23,714)	(10,285)
Corporation tax	-	-
Surplus for the financial year	5,036	18,067
The assets and liabilities of the subsidiaries were		
Fixed assets	4,380	3,847
Current assets	88,346	60,752
Current liabilities	(27,500)	(4,408)
Total net liabilities	65,226	60,190
Aggregate share capital and reserves	65,226	60,190

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2022

5. CHARITABLE ACTIVITIES COSTS

	2022	2021
	£	£
Project costs	245,569	133,077
Support costs	47,648	86,630
	<u>293,217</u>	<u>219,707</u>

6. ANALYSIS OF TOTAL RESOURCES EXPENDED

	Project costs	Support costs	Group
	£	£	£
Project costs	78,938	-	78,938
Staff costs	375,138	8,263	383,401
Office costs	-	41,373	41,373
Depreciation	-	5,844	5,844
Audit, accountancy and tax	-	3,465	3,465
	<u>454,076</u>	<u>58,945</u>	<u>513,021</u>

Audit, accountancy and tax includes an accrual for the independent examination fee of £2,075 (2021: £2,075).

7. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	5,844	7,742
Hire of plant and machinery	8,869	1,719
Surplus on disposal of fixed assets	<u>700</u>	<u>-</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2022

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	358,109	327,589
Social security costs	22,362	20,035
Other pension costs	2,930	2,485
	<u>383,401</u>	<u>350,109</u>

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

	2022	2021
Projects	7	6
Support	2	2
Trading	8	8
	<u>17</u>	<u>16</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	-	119,761	119,761
Charitable activities			
Government Grant	8,103	-	8,103
Incoming resources	157,997	-	157,997
Commercial trading operations	263,269	-	263,269
Total	429,369	119,761	549,130
EXPENDITURE ON			
Commercial trading operations	234,917	-	234,917
Charitable activities			
Outgoing resources	178,749	40,958	219,707
Total	413,666	40,958	454,624
NET INCOME/(EXPENDITURE)	15,703	78,803	94,506
Transfers between funds	48,784	(48,784)	-
Net movement in funds	64,487	30,019	94,506
RECONCILIATION OF FUNDS			
Total funds brought forward	269,190	18,391	287,581
TOTAL FUNDS CARRIED FORWARD	333,677	48,410	382,087

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2022

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 October 2021	174,926	18,641	20,557
Additions	-	1,662	1,093
Disposals	-	-	-
At 30 September 2022	<u>174,926</u>	<u>20,303</u>	<u>21,650</u>
DEPRECIATION			
At 1 October 2021	25,146	15,532	19,966
Charge for year	3,498	1,120	955
Eliminated on disposal	-	-	-
At 30 September 2022	<u>28,644</u>	<u>16,652</u>	<u>20,921</u>
NET BOOK VALUE			
At 30 September 2022	<u>146,282</u>	<u>3,651</u>	<u>729</u>
At 30 September 2021	<u>149,780</u>	<u>3,110</u>	<u>591</u>
	Motor vehicles £	Totals £	
COST			
At 1 October 2021	25,400	239,524	
Additions	-	2,755	
Disposals	(14,400)	(14,400)	
At 30 September 2022	<u>11,000</u>	<u>227,879</u>	
DEPRECIATION			
At 1 October 2021	25,129	85,773	
Charge for year	271	5,844	
Eliminated on disposal	(14,400)	(14,400)	
At 30 September 2022	<u>11,000</u>	<u>77,217</u>	
NET BOOK VALUE			
At 30 September 2022	<u>-</u>	<u>150,662</u>	
At 30 September 2021	<u>271</u>	<u>153,752</u>	

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 30 September 2022

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Charlty 2022 £	Charity 2021 £	Group 2022 £	Group 2021 £
Trade debtors	2,464	46,676	44,762	73,923
Prepayments	4,187	3,857	8,610	3,857
Other Tax & Social Security	-	-	-	-
	<u>6,651</u>	<u>50,533</u>	<u>53,372</u>	<u>77,780</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 2022 is as follows:

	2022 £	2021 £
Turnover	247,854	263,269
Operating costs	(242,818)	(245,202)
Operating profit	<u>5,036</u>	<u>18,067</u>
Taxation	-	-
Retained in St Peter's Trading Partnership (Greenscape) Limited	<u>5,036</u>	<u>18,067</u>

The assets and liabilities of St Peter's Trading Partnership (Greenscape) Limited at 30 September 2022 were:

	2022 £
Fixed assets	4,380
Current assets	88,346
Creditors: amounts falling due within one year	(27,500)
Total net assets	<u>65,226</u>
Aggregate share of capital and reserves	<u>65,226</u>

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2022

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Charity 2022 £	Charity 2021 £	Group 2022 £	Group 2021 £
Bank loans and overdrafts (see note 16)	-	9,158	-	9,158
Trade creditors	13,044	17,857	14,336	19,402
VAT	9,227	8,418	10,706	9,600
Other creditors	1,675	1,944	4,011	3,626
Accrued expenses	<u>2,683</u>	<u>2,727</u>	<u>25,076</u>	<u>2,727</u>
	<u>26,629</u>	<u>40,104</u>	<u>54,129</u>	<u>44,513</u>

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

	Charity 2022 £	Charity 2021 £	Group 2022 £	Group 2021 £
Bank loans (see note 16)	<u>28,000</u>	<u>-</u>	<u>28,000</u>	<u>-</u>

16. LOANS

An analysis of the maturity of loans is given below:

	Charity 2022 £	Charity 2021 £	Group 2022 £	Group 2021 £
Amounts falling due within one year on demand:				
Bank loans	<u>-</u>	<u>9,158</u>	<u>-</u>	<u>9,158</u>
Amounts falling between one and two years:				
Bank loans – 1-2 years	<u>8,377</u>	<u>-</u>	<u>8,377</u>	<u>-</u>
Amounts falling due between two and five years:				
Bank loans 2-5 years	<u>19,623</u>	<u>-</u>	<u>19,623</u>	<u>-</u>

The loan is repayable in equal instalments over 3 years commencing 12 months from the date of the draw down. The interest rate applicable to the loan is 2% per annum.

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2022

17. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement In funds £	Transfers between funds £	At 30.9.22 £
Unrestricted funds				
General fund	152,045	2,614	40,872	195,531
Trading subsidiary	60,190	28,750	(23,714)	65,226
Designated funds				
Fixed asset fund	121,442	(-)	(3,623)	117,819
Restricted funds				
Big Lottery – Computer Equipment	-	(125)	125	-
National Grid – Connecting Children	6,312	(2,707)	(3,605)	-
Ashton Parish – Nursery Garden	2,000	(2,448)	448	-
WEA – Read for Life	6,307	(5,124)	(1,183)	-
TMBC – Daisy Chain	22,417	(19,423)	(694)	2,300
Good Things Foundation – Allotment	184	(184)	-	-
Action Together – Volunteer Event	490	(490)	-	-
TMBC – Self Isolation Work	10,000	(5,277)	(4,723)	-
Action Together – Core Salary	-	899	(899)	-
Cafcass – Supported Contacts	-	854	(854)	-
TMBC – Adult Winter Pressure Fund	-	2,272	(2,272)	-
Action Together – Befriending Matters	-	15,533	-	15,533
Action Together – Household Support	-	16	(16)	-
Action Together – Grandparent Support	-	1,000	-	1,000
Action Together – End Hate Crime	-	1,000	-	1,000
Action Together – Spring Green	-	100	(100)	-
Action Together – Pottery Project	-	689	-	689
Action Together – PIMH Peer Support	-	975	-	975
Community Fund – Allotment Project	-	22,898	-	22,898
Action Together – Wellbeing Garden	-	434	-	434
TMBC – Daisy Chain	-	12,998	-	12,998
Action Together – Lunch Club	-	3,792	-	3,792
TMBC – Nursery Real Project	-	1,300	-	1,300
Action Together – Celebration Event	-	500	-	500
TMBC – Nursery 1-1 Support	-	1,155	-	1,155
Social Investment Business	-	7,000	-	7,000
Donations	700	(323)	238	615
	48,410	37,314	(13,535)	72,189
TOTAL FUNDS	<u>382,087</u>	<u>68,678</u>	<u>-</u>	<u>450,765</u>

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2022

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	159,736	(157,122)	2,614
Trading subsidiary	247,854	(219,104)	28,750
Designated funds			
Fixed asset fund	-	-	-
Restricted funds			
Big Lottery – Computer Equipment	-	(125)	(125)
National Grid – Connecting Children	-	(2,707)	(2,707)
Ashton Parish – Nursery Garden	500	(2,948)	(2,448)
WEA – Read for Life	6,744	(11,868)	(5,124)
TMBC – Daisy Chain	-	(19,423)	(19,423)
Good Things Foundation – Allotment	-	(184)	(184)
Action Together – Volunteer Event	-	(490)	(490)
TMBC – Self Isolation Work	-	(5,277)	(5,277)
Action Together – Core Salary	44,384	(43,485)	899
Cafcass – Supported Contacts	2,500	(1,646)	854
TMBC – Adult Winter Pressure Fund	8,178	(5,906)	2,272
Action Together – Befriending Matters	24,147	(8,614)	15,533
Action Together – Household Support	9,879	(9,863)	16
Action Together – Grandparent Support	1,000	-	1,000
Action Together – End Hate Crime	1,000	-	1,000
Action Together – Spring Green	500	(400)	100
Action Together – Pottery Project	1,000	(311)	689
Action Together – PIMH Peer Support	975	-	975
Community Fund – Allotment Project	38,190	(15,292)	22,898
Action Together – Wellbeing Garden	1,757	(1,323)	434
TMBC – Daisy Chain	16,000	(3,002)	12,998
Action Together – Lunch Club	5,000	(1,208)	3,792
TMBC – Nursery Real Project	1,300	-	1,300
Action Together – Celebration Event	500	-	500
TMBC – Nursery 1-1 Support	1,155	-	1,155
Social Investment Business	7,000	-	7000
Donation	1,700	(2,023)	(323)
	<u>173,409</u>	<u>(136,095)</u>	<u>37,314</u>
TOTAL FUNDS	<u><u>580,999</u></u>	<u><u>(512,321)</u></u>	<u><u>68,678</u></u>

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2022

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

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

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

WEA – Read for Life: funding to support adult literacy

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

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

Action Together Core Salary: funding to support the Chief Officer position

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

TMBC – Adult Winter Pressure Fund: funding to support telephone befriending service

Action Together – Befriending Matters: funding to provide a telephone befriending service

Action Together – Household Support: funding to provide food, toiletries & utility assistance

Action Together – Grandparent Support: funding to provide a monthly grandparents support group

Action Together – End Hate Crime: funding to support an End Hate Crime open day

Action Together – Spring Green: funding to provide wellbeing support for children

Action Together – Pottery Project: funding to provide day trips for Bloom participants

Action Together – PIMH Peer Support: funding for a weekly support group for new mums

Community Fund – Green Spaces Project: funding to develop Dukinfield allotment and other green spaces

Action Together – Wellbeing Garden: funding to develop a wellbeing garden at Bloom allotments

Action Together – Lunch Club: funding to deliver a weekly community lunch club

TMBC – Nursery Real Project: funding to deliver speech and language support for nursery children

ST PETER'S COMMUNITY PARTNERSHIP
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2022

17. MOVEMENT IN FUNDS – continued

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

TMBC – Nursery 1-1 Support: funding to individually support a nursery placement

Social Investment Business: funding awarded as part of the loan application to be used for core costs / Clyde House roof repairs

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

18. LEASING AGREEMENTS

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

	2022	2021
	£	£
Within one year	3,537	3,537
Between one and five years	<u>6,882</u>	<u>10,239</u>
	<u>10,419</u>	<u>13,776</u>

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.