

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 2023
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 2023

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ST PETER'S COMMUNITY PARTNERSHIP
REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' REPORT)
for the Year Ended 30 September 2023

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 – Resigned 20 November 2022
Ann Jones
Shajeda Khanom
Stephen Milley
Anita Chouhan – Resigned 4 September 2023
Anthony Kiely – Appointed 30 November 2022

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 2023

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 2023 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.

LEAP Children, Families & Communities is the working name of St Peter's Community Partnership. The organisation 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 organisation 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 early education and school readiness provision
- Providing childcare and early learning opportunities
- 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 2023

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 2022/2023 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 2022/23 there were several grants awarded to the charity, enabling the running of specific projects. Greenscape gift aided £25,844 (2022: £23,714) to the charity during the 2022 / 2023 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 2023

ACHIEVEMENT AND PERFORMANCE

Charity (LEAP Children, Families & Communities) Activity 2022 / 2023

In 2022 / 2023 the Charity continued to develop its established hub The LEAP Centre, to maintain a 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.

Key projects delivered between October 2022 and September 2023 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, we have continued to build numbers of children and families accessing the provision, bringing us once again, to capacity. The majority of children attending the provision come from the local area and families access us via a word of mouth approach. We have seen a higher level of need in the nursery, some of this is attributed to the impact of Covid-19, where children were not able to socialise with others and did not have opportunity to develop essential social and communication skills. Staff continue to offer wellbeing support to families, working within local authority frameworks pertaining to early help and safeguarding.

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 staggering increase in the number of families using the service. We accepted referrals from Local Authorities, Solicitors and Cafcass alongside self referral from families and are still supporting many families in the aftermath of Covid, caught up in the backlog of cases referred the Courts.

We maintained our enhanced accreditation status with the National Association of Child Contact Centres and were awarded this in April.

We also hosted colleagues from Japan, allowing us to showcase our work and achievements.

Our Saturday Supported Contact has also expanded due to increased demand for support.

Parenting support and education for parents and children experiencing domestic abuse

We received funding to deliver bespoke parenting courses which educate and empower parents to recognise the impact of domestic abuse on children's long-term outcomes. We delivered parenting work to both survivor and perpetrator parents alongside early learning support.

Impact of Covid-19 / Cost of Living Crisis

All pre-covid activity has been restored.

Demand for services has increased significantly following the pandemic and more recently the cost of living crisis. This year we have seen more and more families struggling to eat and pay utility bills. We have supported families practically through budget advice, emergency provision, warm spaces and/ or referral to a local food bank. There has also been a higher need for us to provide emotional support this year, as poor mental wellbeing within our communities has been exacerbated, due to the crisis.

ST PETER'S COMMUNITY PARTNERSHIP

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' REPORT) for the Year Ended 30 September 2023

Befriending Project

We supported a higher number of isolated people this year, mainly through telephone befriending, extending this to face to face for vulnerable service users who felt ready to take next steps. Sadly, we were not able to secure further funding and the current project ended in August 2023.

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 allotment. A major venture this year has been the installation of a new woodshed, which will create new opportunities for skill development alongside additional warmth and shelter for participants, particularly over the winter months. We remain a Local Authority approved day care provider, fulfilling a key role in Tameside's Daycare Options Consortium.

Community Green

We entered the second year of our National Community Lottery funded project, Community Green. This year, we further established our community allotment, adding shelter and structure with support from community and corporate volunteers. Groups are now underway and a weekly timetable of accessible green wellbeing activity, is being accessed by the community.

St Peter's Trading Partnership (Greenscape) Ltd:

During 2022 / 2023, St Peter's Trading Partnership (Greenscape) Ltd.'s service has continued to fulfil grounds maintenance contracts and environmental support to a range of customers including housing associations, Local Authorities, churches and schools. We have continued to provide training, skill development, work experience and employment opportunities for local people. 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, which ended in June 2023.

We were supported by the Social Investment Business to purchase a new vehicle as the previous vehicle was in a state of disrepair and not road worthy.

Greenscape remains committed to working with community groups who wish to encourage play and wellbeing within their green spaces. We supported the community through clean ups, practical tasks and advice to improve/maintain community spaces.

Covid -19 / Cost of Living Crisis

The Social Enterprise is operating fully, post pandemic.

However we have seen a reduction in requests for work this year due to the cost of living impact, where customers have had to prioritise their budgets.

ST PETER'S COMMUNITY PARTNERSHIP

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' REPORT) for the Year Ended 30 September 2023

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 £97,665. The reserves policy was formally reviewed in May 2022 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 2022/2023 year, these restricted funds are minimal in extent.

As at 30 September 2023 the level of free funds held by the charity was £214,055 (2022: £195,531).

LOOKING TO 2023/2024

During 2023/2024 the Charity will continue to deliver much needed support to local children, vulnerable adults families and communities. We will drive our green wellbeing offer, with particular thrust after the New Year, when people are often feeling despondent due to the weather plus the emotional and financial impact of Christmas. We recognise our services and support are more crucial than ever as local people struggle with the cost of living crisis and society continues to recover from the impact of Covid-19. To be able to continue to respond effectively, 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. We will endeavour to secure funding to support our core running costs, to take us forward with some certainty and enable us to continue as a beacon of hope within the community.

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 continue to strengthen our trading arm, in 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 2023

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. This year, one of our dedicated Board Members passed away and a volunteer award scheme has been implemented in his memory.

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.

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. This year, the Trustee Board met as timetabled.

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 and 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. One new Trustee has been recruited this year, with a formal election process due to take place in November 2023.

ST PETER'S COMMUNITY PARTNERSHIP
REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' REPORT)
for the Year Ended 30 September 2023

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 21 February 2024 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 2023, 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

22 February 2024

ST PETER'S COMMUNITY PARTNERSHIP

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 30 September 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total Funds £
INCOME FROM					
Donations and legacies	3	-	142,278	142,278	173,409
Charitable activities					
Incoming resources		196,684	-	196,684	159,736
Other trading activities					
Commercial trading operations	4	300,760	-	300,760	248,554
		<hr/>	<hr/>	<hr/>	<hr/>
Total Income		497,444	142,278	639,722	581,699
 EXPENDITURE ON					
Costs of raising funds					
Commercial trading operations		238,847	-	238,847	219,804
Charitable activities					
Outgoing resources	5	<u>226,575</u>	<u>145,576</u>	<u>372,151</u>	<u>293,217</u>
Total Expenditure	6	465,422	145,576	610,998	513,021
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		32,022	(3,298)	28,724	68,678
Transfers between funds	17	<u>18,581</u>	<u>(18,581)</u>	<u>-</u>	<u>-</u>
 Net movement in funds		50,603	(21,879)	28,724	68,678
 RECONCILIATION OF FUNDS					
Total funds brought forward		378,576	72,189	450,765	382,087
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		429,179	50,310	479,489	450,765
		<hr/>	<hr/>	<hr/>	<hr/>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

ST PETER'S COMMUNITY PARTNERSHIP

CONSOLIDATED BALANCE SHEET (REGISTERED NUMBER 04700602)
At 30 September 2023

	Notes	Charity 2023 £	Charity 2022 £	Group 2023 £	Group 2022 £
FIXED ASSETS					
Tangible assets	11	145,498	146,282	166,467	150,662
CURRENT ASSETS					
Debtors	12	41,451	6,651	47,108	53,372
Cash at bank and in hand		257,843	287,235	337,727	328,860
		<u>299,294</u>	<u>293,886</u>	<u>384,835</u>	<u>382,232</u>
CREDITORS					
Amounts falling due within one year	14	(46,975)	(26,629)	(52,190)	(54,129)
NET CURRENT ASSETS		<u>252,319</u>	<u>267,257</u>	<u>332,645</u>	<u>328,103</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		397,817	413,539	499,112	478,765
CREDITORS					
Amounts falling due after more than one year	15	(19,623)	(28,000)	(19,623)	(28,000)
NET ASSETS		<u>378,194</u>	<u>385,539</u>	<u>479,489</u>	<u>450,765</u>
UNRESTRICTED FUNDS					
General	17	214,055	195,531	214,055	195,531
Non-charitable trading funds	17	-	-	101,295	65,226
Designated	17	113,829	117,819	113,829	117,819
		<u>327,884</u>	<u>313,350</u>	<u>429,179</u>	<u>378,576</u>
RESTRICTED FUNDS	17	<u>50,310</u>	<u>72,189</u>	<u>50,310</u>	<u>72,189</u>
TOTAL FUNDS		<u>378,194</u>	<u>385,539</u>	<u>479,489</u>	<u>450,765</u>

The notes form part of these financial statements

ST PETER'S COMMUNITY PARTNERSHIP
CONSOLIDATED BALANCE SHEET - CONTINUED
At 30 September 2023

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2023 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 21 February 2024 and were signed on its behalf by:



J Bowerman
Chair

ST PETER'S COMMUNITY PARTNERSHIP
CONSOLIDATED CASH FLOW STATEMENT
for the Year Ended 30 September 2023

Notes	2023 £	2022 £
Cash flows from operating activities		
Cash generated from operations 1	<u>34,612</u>	<u>136,546</u>
Net cash (used in)/provided by operating activities	<u>34,612</u>	<u>136,546</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	<u>(25,745)</u>	<u>(2,754)</u>
Net cash provided by/(used in) investing activities	<u>(25,745)</u>	<u>(2,754)</u>
Change in cash and cash equivalents in the reporting period	8,867	133,792
Cash and cash equivalents at the beginning of the reporting period	<u>328,860</u>	<u>195,068</u>
Cash and cash equivalents at the end of the reporting period	<u>337,727</u>	<u>328,860</u>

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	28,724	68,678
Adjustments for:		
Depreciation charges	9,940	5,844
Decrease/(increase) in debtors	6,264	24,408
Increase/(decrease) in creditors	<u>(10,316)</u>	<u>37,616</u>
Net cash (used in)/provided by operations	<u>34,612</u>	<u>136,546</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.22 £	Cash flow £	At 30.9.23 £
Net cash			
Cash at bank and in hand	<u>328,860</u>	<u>8,867</u>	<u>337,727</u>
Total	<u>328,860</u>	<u>8,867</u>	<u>337,727</u>

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 2023

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 2023

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 2023

3. INCOME DONATIONS AND LEGACIES

	2023 £	2022 £
Restricted funds		
TMBC - Daisy Chain	12,600	16,000
TMBC – Adult Winter Pressures	-	8,178
Action Together – Core Salary	-	44,384
Community Fund – Allotment	75,764	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	9,900	20,631
GMEF/Lancashire Wildlife – Clyde House garden	31,314	-
Ministry of Justice	6,500	-
HAF – Fuel for Fun	6,200	-
	<u>142,278</u>	<u>173,409</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 2023 £	Subsidiary 2022 £
Turnover	300,760	247,854
Cost of sales and administration costs	(237,872)	(218,129)
Governance costs	(975)	(975)
Net Profit	61,913	28,750
Amount gift aided to the charity	(25,844)	(23,714)
Corporation tax	-	-
Surplus for the financial year	<u>36,069</u>	<u>5,036</u>
The assets and liabilities of the subsidiaries were		
Fixed assets	20,969	4,380
Current assets	113,541	88,346
Current liabilities	(33,215)	(27,500)
Total net liabilities	<u>101,295</u>	<u>65,226</u>
Aggregate share capital and reserves	<u>101,295</u>	<u>65,226</u>

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2023

5. CHARITABLE ACTIVITIES COSTS

	2023	2022
	£	£
Project costs	277,690	245,569
Support costs	<u>94,461</u>	<u>47,648</u>
	<u>372,151</u>	<u>293,217</u>

6. ANALYSIS OF TOTAL RESOURCES EXPENDED

	Project costs	Support costs	Group
	£	£	£
Project costs	105,139	-	105,139
Staff costs	395,461	53,302	448,763
Office costs	-	43,691	43,691
Depreciation	-	9,940	9,940
Audit, accountancy and tax	<u>-</u>	<u>3,465</u>	<u>3,465</u>
	<u>500,600</u>	<u>110,398</u>	<u>610,998</u>

Audit, accountancy and tax includes an accrual for the independent examination fee of £2,075 (2022: £2,075).

7. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	9,940	5,844
Hire of plant and machinery	2,641	8,869
Surplus on disposal of fixed assets	<u>-</u>	<u>700</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2023

9. STAFF COSTS

	2023 £	2022 £
Wages and salaries	419,155	358,109
Social security costs	25,567	22,362
Other pension costs	4,041	2,930
	<u>448,763</u>	<u>383,401</u>

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

	2023	2022
Projects	10	7
Support	2	2
Trading	7	8
	<u>19</u>	<u>17</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	-	173,409	173,409
Charitable activities			
Incoming resources	159,736	-	159,736
Commercial trading operations	247,854	-	247,854
	<u>407,590</u>	<u>173,409</u>	<u>580,999</u>
Total	407,590	173,409	580,999
EXPENDITURE ON			
Commercial trading operations	219,104	-	219,104
Charitable activities			
Outgoing resources	157,122	136,095	293,217
	<u>376,226</u>	<u>136,095</u>	<u>512,321</u>
Total	376,226	136,095	512,321
NET INCOME/(EXPENDITURE)	31,364	37,314	68,678
Transfers between funds	13,535	(13,535)	-
Net movement in funds	44,899	23,779	68,678
RECONCILIATION OF FUNDS			
Total funds brought forward	333,677	48,410	382,087
	<u>378,576</u>	<u>72,189</u>	<u>450,765</u>
TOTAL FUNDS CARRIED FORWARD	378,576	72,189	450,765

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2023

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 October 2022	174,926	20,303	21,650
Additions	-	4,289	3,206
Disposals	-	(13,213)	-
At 30 September 2023	<u>174,926</u>	<u>11,379</u>	<u>24,856</u>
DEPRECIATION			
At 1 October 2022	28,644	16,652	20,921
Charge for year	3,498	1,844	1,176
Eliminated on disposal	-	(13,213)	-
At 30 September 2023	<u>32,142</u>	<u>5,283</u>	<u>22,097</u>
NET BOOK VALUE			
At 30 September 2023	<u>142,784</u>	<u>6,096</u>	<u>2,759</u>
At 30 September 2022	<u>146,282</u>	<u>3,651</u>	<u>729</u>
	Motor vehicles £	Totals £	
COST			
At 1 October 2022	11,000	227,879	
Additions	18,250	25,745	
Disposals	-	(13,213)	
At 30 September 2023	<u>29,250</u>	<u>240,411</u>	
DEPRECIATION			
At 1 October 2022	11,000	77,217	
Charge for year	3,422	9,940	
Eliminated on disposal	(-)	(13,213)	
At 30 September 2023	<u>14,422</u>	<u>73,944</u>	
NET BOOK VALUE			
At 30 September 2023	<u>14,828</u>	<u>166,467</u>	
At 30 September 2022	-	<u>150,662</u>	

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2023

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Charity 2023 £	Charity 2022 £	Group 2023 £	Group 2022 £
Trade debtors	9,353	2,464	34,241	44,762
Prepayments	4,098	4,187	12,867	8,610
Amounts owed by Group Undertaking	28,000	-	-	-
	<u>41,451</u>	<u>6,651</u>	<u>47,108</u>	<u>53,372</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:

	2023 £	2022 £
Turnover	300,760	247,854
Operating costs	(264,691)	(242,818)
Operating profit	36,069	5,036
Taxation	-	-
Retained in St Peter's Trading Partnership (Greenscape) Limited	<u>36,069</u>	<u>5,036</u>

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

	2023 £
Fixed assets	20,969
Current assets	113,541
Creditors: amounts falling due within one year	(33,215)
Total net assets	<u>101,295</u>
Aggregate share of capital and reserves	<u>101,295</u>

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2023

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Charity 2023 £	Charity 2022 £	Group 2023 £	Group 2022 £
Bank loans and overdrafts (see note 16)	8,377	-	8,377	-
Trade creditors	22,927	13,044	24,691	14,336
VAT	9,868	9,227	9,868	10,706
Other creditors	2,821	1,675	3,115	4,011
Accrued expenses	2,982	2,683	6,139	25,076
	<u>46,975</u>	<u>26,629</u>	<u>52,190</u>	<u>54,129</u>

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

	Charity 2023 £	Charity 2022 £	Group 2023 £	Group 2022 £
Bank loans (see note 16)	<u>19,623</u>	<u>28,000</u>	<u>19,623</u>	<u>28,000</u>

16. LOANS

An analysis of the maturity of loans is given below:

	Charity 2023 £	Charity 2022 £	Group 2023 £	Group 2022 £
Amounts falling due within one year on demand:				
Bank loans	<u>8,377</u>	<u>-</u>	<u>8,377</u>	<u>-</u>
Amounts falling between one and two years:				
Bank loans – 1-2 years	<u>9,317</u>	<u>8,377</u>	<u>9,317</u>	<u>8,377</u>
Amounts falling due between two and five years:				
Bank loans 2-5 years	<u>10,306</u>	<u>19,623</u>	<u>10,306</u>	<u>19,623</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 2023

17. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
Unrestricted funds				
General fund	195,531	(29,891)	48,415	214,055
Trading subsidiary	65,226	61,913	(25,844)	101,295
Designated funds				
Fixed asset fund	117,819	-	(3,990)	113,829
Restricted funds				
TMBC – Daisy Chain	2,300	(968)	(1,332)	-
Action Together – Befriending Matters	15,533	(14,963)	(570)	-
Action Together – Grandparent Support	1,000	(159)	(841)	-
Action Together – End Hate Crime	1,000	(510)	(490)	-
Action Together – Pottery Project	689	(678)	(11)	-
Action Together – PIMH Peer Support	975	(493)	(482)	-
National Lottery Community Fund – RC North West Region – Allotment Project	22,898	6,471	(6,650)	22,719
Action Together – Wellbeing Garden	434	(439)	5	-
TMBC – Daisy Chain	12,998	(10,084)	(2,914)	-
Action Together – Lunch Club	3,792	(3,823)	31	-
TMBC – Nursery Real Project	1,300	(1,300)	-	-
Action Together – Celebration Event	500	(550)	50	-
TMBC – Nursery 1-1 Support	1,155	-	(1,155)	-
Social Investment Business	7,000	(7,000)	-	-
Action Together – Domestic Abuse	-	187	(187)	-
GMEF/Lancashire Wildlife – Garden	-	25,576	-	25,576
Ministry of Justice - Victims Grant	-	66	(66)	-
MCH Guardian Society – LGW	-	2,196	(681)	1,515
NACCC – Supported Contact	-	858	(858)	-
Action Together – Bloom woodwork	-	(3)	3	-
HAF – Fuel for Fun	-	2,441	(2,441)	-
Tesco – Volunteer celebration	-	500	-	500
Donations	615	(623)	8	-
	72,189	(3,298)	(18,581)	50,310
TOTAL FUNDS	<u>450,765</u>	<u>28,724</u>	<u>-</u>	<u>479,489</u>

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2023

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	196,684	(226,575)	(29,891)
Trading subsidiary	300,760	(238,847)	61,913
Designated funds			
Fixed asset fund	-	-	-
Restricted funds			
TMBC – Daisy Chain	-	(968)	(968)
Action Together – Befriending Matters	-	(14,963)	(14,963)
Action Together – Grandparent Support	-	(159)	(159)
Action Together – End Hate Crime	-	(510)	(510)
Action Together – Pottery Project	-	(678)	(678)
Action Together – PIMH Peer Support	-	(493)	(493)
National Lottery Community Fund – RC North West	75,764	(69,293)	6,471
Region - Allotment Project			
Action Together – Wellbeing Garden	-	(439)	(439)
TMBC – Daisy Chain	12,600	(22,684)	(10,084)
Action Together – Lunch Club	-	(3,823)	(3,823)
TMBC – Nursery Real Project	-	(1,300)	(1,300)
Action Together – Celebration Event	-	(550)	(550)
Social Investment Business	-	(7,000)	(7,000)
Action Together – Domestic Abuse	1,000	(813)	187
GMEF/Lancashire Wildlife – Garden	31,314	(5,738)	25,576
Ministry of Justice - Victims Grant	6,500	(6,434)	66
MCH Guardian Society – LGW	3,500	(1,304)	2,196
NACCC – Supported Contact	2,500	(1,642)	858
Action Together – Bloom woodwork	1,000	(1,003)	(3)
HAF – Fuel for Fun	6,200	(3,759)	2,441
Tesco – Volunteer celebration	500	-	500
Donations	1,400	(2,023)	(623)
	<u>142,278</u>	<u>(145,576)</u>	<u>(3,298)</u>
TOTAL FUNDS	<u><u>639,722</u></u>	<u><u>(610,998)</u></u>	<u><u>28,724</u></u>

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2023

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

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

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 – 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

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 Clyde House roof repairs

Action Together – SCATE Domestic Abuse: funding to deliver confidence building activities to children and young people.

GMEF/Lancashire Wildlife – Clyde House Garden: funding to create a community wellbeing garden at the LEAP Centre.

Ministry of Justice – Victims Grant: funding to support survivors of domestic abuse over Christmas and the winter months.

Manchester Guardian Society – Little Green Wellies: funding to deliver green wellbeing activities to children and young people.

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

Action Together – Bloom Woodwork Items: funding to provide woodwork equipment for children at Bloom allotment

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2023

17. MOVEMENT IN FUNDS – continued

Active Tameside – Fuel for Fun: Funding to deliver a 5 week school holiday club for local children

Groundwork / Tesco – Celebration Event: funding to plan an event in recognition of the volunteers

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

18. LEASING AGREEMENTS

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

	2023	2022
	£	£
Within one year	3,447	3,537
Between one and five years	<u>3,255</u>	<u>6,882</u>
	<u>6,702</u>	<u>10,419</u>

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.