

Abram Community Centre Limited
Limited by Guarantee
18 February 2021
Legal and Administrative Information

The Trustees	Mr Andrew Spencer Mr Stuart Broad Mr Stephen Hyde Mrs Lesley McKenzie	Chair (resigned 18.1.21)
Secretary	Mr Stuart Broad	
Registered Charity Number	1128157	
Company Number	05976485	
Registered Office / Principle Address	Vicarage Road Wigan Lancashire WN2 5QX	
Independent Examiner	FPS Chartered Certified Accountants Levine House 233 Wigan Road Ashton in Makerfield Wigan WN4 9SL	
Bankers	Nat West Bank Plc Parklands De Havilland Horwich BL6 4YU	

Abram Community Centre Limited
Company Limited by Guarantee
18 February 2021
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Abram Community Centre Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
For the Year Ended 18 February 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 18 February 2021.

Reference and administrative details are provided on a separate information page at the front of these financial statements.

Structure, governance and management

The charity is a company limited by guarantee. It was incorporated on 24 October 2006 and registered as a charity on 19 February 2009

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The management committee, who are also the directors for the purpose of company law, and who served during the year were:

Mr Andrew Spencer	Chair
Mr Stuart Broad	Secretary
Mr Stephen Hyde	
Mrs Lesley McKenzie	(resigned 18.1.21)

None of the management committee has any beneficial interest in the company.

Under the Articles, the members of the management committee are elected at the Annual General Meeting to serve a period of three years, subject to ratification at each Annual General Meeting.

The management committee meet regularly throughout the year to review the strategy, operations and performance of the charity. The management committee are fully responsible for the decision making process operated by the charity.

Current members of the management committee are familiar with the practical work of the charity and their responsibilities and update training is provided when considered necessary. Additionally, new members of the management committee will be provided with appropriate training and induction.

During the financial year the day to day management of the charity rested with Mr Andrew Spencer.

The management committee have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these risks.

Abram Community Centre Limited
Company Limited by Guarantee
Trustees' Annual Report (continued)
For the Year Ended 18 February 2021

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Objective and Activities

The purposes of the charity are to run the community centre for the benefit of the whole community of Abram and to establish, promote, equip, organise, maintain, manage and administer a centre for community services of any and every description including but not limited to nursery and teaching centres, creche facilities, recreational and rest facilities for parents, help for the aged and infirm, clinics, health clubs and sport facilities for people of all ages and guidance and counselling on all manner of subjects and to afford accommodation for meetings and gatherings of all description, whether social, or otherwise; and to carry on any business which may seem to the Company capable of being conveniently carried on in connection with all or any of the above businesses or otherwise calculated, directly or indirectly to enhance the value of any of the Company's property. The main activities are to provide and maintain a public facility for the use of the community of Abram.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

During this financial year the Centre was closed for a significant part of the year due to Covid 19. During the lockdown we have continued to carry out maintenance work and maintain our compliance obligations. Due to the government lockdown we have had no income from our usual income streams, however the receipt of various grants have enabled us to keep the Centre viable during lockdown. Many people within the community will continue to benefit from using the Community Centre when we fully re-open. We provide a warm, secure and user friendly facility to enable activities for the elderly, local children and families to take place. From craft clubs, bingo sessions for the elderly, dance classes for youths of all ages up to 18, mobility exercise and activity classes for the infirm and sessions for people recovering from strokes etc.

A review of our achievements and performance

This is a unique venue for all kinds of activities with no other nearby that can provide our services. milestone parties, children's parties, Christenings, Wakes etc. and family get togethers. This utilises our investment with the bar, in normal times, giving us an income stream we didn't previously have. During lockdowns we took advantage of the various grants received to replace the door and outside lighting, in addition to other general maintenance work. Once we re-open many of our groups will still be using the Centre including yoga, Slimming World, bingo evenings, Karate, arts club and others.

The 15th Wigan Boys' Brigade and Girls Association continue to use the centre as their home and carry out their activities two evenings a week, the age groups 5 to 7 year olds, 7 to 11 year olds and 11 to 18 year olds.

Financial Review

As shown in the statement of financial activities on page 4, the net surplus for the year amounted to £9,681.00

It is the policy of the charity that unrestricted funds that have not been designated for a specific use should be maintained at a level equivalent one month's expenditure. The management committee considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption. The trustees' annual report was approved on 21/6/21 and signed on behalf of the board of trustees by:



Mr Andrew Spencer
Chair

Abram Community Centre Limited
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Abram Community Centre Limited
Year ended 18 February 2021

I report to the charity trustees on my examination of the accounts of the Company for year ended 18 February 2021 which are set out on pages 4 to 12.

Responsibilities and basis of report

As the charity's trustees of the company (who are also the directors of the company for the purpose 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 for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- * accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- * the accounts do not accord with such records; or
- * the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination; or
- * the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



Date: 21/6/2021.

Amanda Kershaw FCCA
 FPS Chartered Certified Accountants
 Levine House
 233 Wigan Road
 Ashton-in-Makerfield
 Wigan
 WN4 9SL

Abram Community Centre Limited

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Company Limited by Guarantee**Statement of Financial Activities (including Income and Expenditure Account)****For the Year Ended 18 February 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS					
Donations and legacies	4	92	-	92	446
Income from charitable activities	5	32,962	3,041	36,003	34,329
Investment income	6	-	-	-	13
Total income		33,054	3,041	36,095	34,788
Expenditure					
Expenditure on raising funds:					
Costs of voluntary income	7	2,848	3,041	5,889	10,588
Expenditure on charitable activities:					
Community activities	8	19,406	821	20,227	23,298
Other expenditure	9	298	-	298	124
Total expenditure		22,552	3,862	26,414	34,010
Net income/(expenditure) and net movement in funds		10,502	(821)	9,681	778
Total funds brought forward		4,067	3,282	7,349	6,571
Total funds carried forward		14,569	2,461	17,030	7,349

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Abram Community Centre Limited
Company Limited by Guarantee
Statement of Financial Position
As At 18 February 2021

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	Note	2021	2020
		£	£
FIXED ASSETS			
Tangible assets	11	3,425	4,286
CURRENT ASSETS			
Bar Stocks		500	2,156
Debtors	12	-	60
Cash at bank and in hand		14,305	2,846
		<u>14,805</u>	<u>5,062</u>
Creditors: amounts falling due within one year	13	<u>(1,200)</u>	<u>(1,999)</u>
Net current assets		<u>13,605</u>	<u>3,063</u>
Net Assets		<u><u>17,030</u></u>	<u><u>7,349</u></u>
Funds of the Charity			
Unrestricted funds	14	14,569	4,067
Restricted funds	15	2,461	3,282
		<u>17,030</u>	<u>7,349</u>
Total charity funds		<u><u>17,030</u></u>	<u><u>7,349</u></u>

For the financial year ended 18 February 2021 the company was entitled to exemption from audit under Section 477 Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 21/6/21 and are signed on behalf of the board by:


 Mr Andrew Spencer - Director

Abram Community Centre Limited
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 18 February 2021

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1 General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Vicarage Road, Wigan, WN2 5QX

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3 Accounting Policies

3.1 Basis of Preparation

The accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling which is the functional currency of the entity.

3.2 Going concern

There are no material uncertainties about the charity's ability to continue.

3.3 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are restricted funds earmarked by the trustees for particular future projects or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes, restricted income funds or endowment funds.

3.4 Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Legacy income is recognised when receipt is probable and entitlement established.

Income from donated goods at the fair values of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value.

Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3.5 Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3.6 Depreciation

Depreciation is calculated so to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment	20% per annum reducing balance basis
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3.7 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 etc.

3.8 Cash at bank and in hand

Cash at bank and 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.

3.9 Creditors and Provisions

Creditors and provision 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.

3.10 Financial Instruments

The trust 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.

Abram Community Centre Limited
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Notes to the Accounts
For the Year Ended 18 February 2021

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4 Donations and legacies

	2021	2020
	£	£
Donations and legacies received	92	446

5 Income from charitable activities

	2021	2020
	£	£
Local government grants	27990	4795
Other grants	0	0
Room hire and bar sales	8013	29436
Other income	0	98
	<u>36003</u>	<u>34329</u>

6 Investment Income

	2021	2020
	£	£
Interest receivable	0	13

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Notes to the Accounts
For the Year Ended 18 February 2021

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7 Costs of voluntary income

	Total 2021 £	Total 2020 £
Event costs	3,247	925
Bar Purchases and cost of sales	2,132	7,372
Advertising	62	1,543
Licence fees	448	748
	<u>5,889</u>	<u>10,588</u>

8 Community activities

	2021 £	2020 £
Staff costs	0	0
Waste Disposal	278	2,217
Security costs	1,124	2,113
Travel	0	45
Insurance	1,031	917
Heat and light	1,789	3,179
Rates and Water	601	1,219
Cleaning	357	527
Gardening	385	3,364
Health & safety and consultancy costs	1,262	2,069
Printing, postage and stationery	441	482
Telephone	577	770
Repairs and maintenance	8,709	2,946
Software & Computer Costs	1,298	516
Clothing	0	120
Bank Charges	13	13
Legal fees	300	0
Independent Examiner's fees	1,200	1,306
Depreciation	862	1,495
	<u>20,227</u>	<u>23,298</u>

9 Other expenditure

	2021 £	2020 £
Sundries	298	124

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Notes to the Accounts
For the Year Ended 18 February 2021

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10 Taxation

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

11 Tangible Fixed Assets

	Office Furniture & Eqpt £	Total £
Cost		
At 19 February 2020	8455	8455
Additions	0	0
At 18 February 2021	8455	8455
Depreciation		
At 19 February 2020	4169	4169
Charge for the year	861	861
At 18 February 2021	5030	5030
Net book value		
At 18 February 2021	3425	3425
At 18 February 2020	4286	4286

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Notes to the Accounts
For the Year Ended 18 February 2021

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12 Debtors	2021	2020
	£	£
Trade debtors	0	60
	<u>0</u>	<u>60</u>
13 Creditors due within one year	2021	2020
	£	£
Deferred income	0	563
Accruals	1200	1436
	<u>1200</u>	<u>1999</u>

14 Share capital

The charity has no share capital being a company limited by guarantee. Each member guarantees to contribute an amount not exceeding £1 in the event of a winding up situation.

15 Restricted Funds

Restricted funds in the year were as follows:

Abram Ward Community Co-operative - computer equipment
 Brighter Borough Fund - 2 way radios
 Brighter Borough - Union Jack Flag
 Brighter Borough - BB Standard
 Brighter Borough - 3 Tommy Silhouette
 Brighter Borough - lamp post poppies
 Brighter Borough - Christmas gifts for BB & GA

Abram Community Centre Limited
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Notes to the Accounts
For the Year Ended 18 February 2021

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19 Analysis of movements in funds

	Unrestricted £
Unrestricted Finds :	
General fund	
Balance 19 February 2020	4067
Incoming resources	33054
Resources expenses	-22552

Balance 18 February 2020	<u>14569</u>
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Restricted Funds

	Balance 19.2.20 £	Incoming Resources £	Resources Expended £	Balance 18.2.21 £
Abram ward community co-operative	2852		-713	2139
Brighter Borough Radios	430		-108	322
Brighter Borough - Others		3041	-3041	0
				<u>0</u>
	<u>3282</u>	<u>3041</u>	<u>-3862</u>	<u>2461</u>

20 Analysis of net assets between funds

	Unrestric- ted Funds £	Restricted Funds £	Total £
Fund balances at 18 February 2021 are represented by:			
Tangible fixed assets	964	2461	3425
Current assets	14805	0	14805
Creditors: amounts falling due within one year	-1200	0	-1200
	<u>14569</u>	<u>2461</u>	<u>17030</u>

