

CHARITY REGISTRATION NUMBER: 1107638

We All Matter

Unaudited Financial Statements

31 August 2020

We All Matter

Financial Statements

Year ended 31 August 2020

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	9
Statement of financial activities	10
Statement of financial position	11
Notes to the financial statements	12
The following pages do not form part of the financial statements	
Detailed statement of financial activities	23

We All Matter

Trustees' Annual Report

Year ended 31 August 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2020.

Reference and administrative details

Registered charity name	We All Matter	
Charity registration number	1107638	
Principal office	9 Gretton Road Winchcombe Cheltenham GL 54 5EE	
The trustees	Mr C Impey Ms K Essex Mrs M McDowall Mr D Ayres Mr B Coles	(Resigned 5 August 2020) (Appointed 23 April 2020) (Appointed 5 August 2020)
Independent Examiner	Michael Bull BSc FCA Chartered accountants 3 Royal Crescent Cheltenham Gloucestershire GL50 3DA	

Structure, governance and management

The Board of Trustees meets approximately every quarter to oversee the organisation with the oversight of finances, safeguarding and governance.

Day to day running of the trust is delegated to the Director of WAM, Gemma Madle.

New trustees have been recruited this year and new trustees will be sought in the next year to raise numbers.

The charity will continue to develop its working relationships with other local youth organisations and raising its profile in the local community.

We All Matter

Trustees' Annual Report *(continued)*

Year ended 31 August 2020

Objectives and activities

Charitable objectives

1) To advance in life and help young people through:

- The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
- Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals;
- Advancing the education of young people by developing their mental, physical and moral capabilities through leisure time activities and PSHE (personal, social and health education) services; and
- Relieving the poverty of young people by enabling them to participate in healthy recreational activities that they could not otherwise afford.

2) To promote for the benefit of the inhabitants of Winchcombe and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social or economic circumstances or for the public at large, in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

3) To advance the Christian religion for the public benefit, for children and young people, other charities, voluntary bodies and the general public/mankind by providing human resources, buildings, facilities, open space, services, advocacy, advice and information in Winchcombe and its surrounding areas, the UK and the world.

In setting up our programmes we have regard to the Charity Commissioners' general advice on public benefit, and the trustees always ensure that the programmes which they fund are in line with the charity's aims and objectives stated in the trust deed and outlined above.

Overview of activities

WAM Youth continues to provide a wide range of support services and open access groups for children and young people throughout the day and evenings and during term-time and school holidays. This year the charity faced some challenges in continuing its service provision during the Covid-19 pandemic and the restrictions imposed during this time. However WAM staff and volunteers were able to adapt and continue to provide consistent relational services during what continues to be an uncertain time.

WAM Outdoors

Activities

In the last year WAM Outdoors has worked closely with 7 young people on intensive sessions on a weekly basis. One of these have moved on to other projects with their schools, but is doing well from the feedback we have received. The other three are still with us (although the COVID lockdown has halted sessions for two of these young people up until now), with the other young person really engaging with our provision during the pandemic, and helping him to stay focussed and achieve positive progress.

Prior to the lockdown we ran a number of sessions for local schools which saw a new group of young people come to the woodlands and start to learn the basic skills they will need to ultimately spend a 24hr period outside and looking after themselves including making their own shelter and cooking for their group.

WAM Outdoors were also able to work towards, and award AQA Unit Award Scheme certificates to our young people. These certificates recognise the work and learning our young people receive and

We All Matter

Trustees' Annual Report *(continued)*

Year ended 31 August 2020

demonstrate during their sessions - everything from lighting a fire, filtering water, building shelters to cooking full meals over an open fire can all be officially recognised.

Achievements

Our AQA awarding status has been confirmed and we are able to award certificates (and even write our own units!) to our young people which gives us a good starting point for showing the educational value the charities work provides. In the woodlands we have seen a massive leap forward in terms of activities people can do - we now have a working rope-maze, a spider's web team challenge, a nature trail and a fully featured (and comfortable) composting toilet to use - all really useful things to enable us to run group sessions which are fun, engaging and educational at the same time. Our latest achievement over the summer has seen the start of bushcraft-enthusiasts coming to use the woodland (socially distanced and all within current guidelines of course!) for their own social use. This small number of people have helped us learn how to utilise the woodland and also help keep it safe when we are not there. So far the feedback has been extremely positive, with every person who came to try the woodland out subsequently rebooking for another use!

Challenges

The weather, vandalism / theft and COVID have all been prevalent this year in our woodlands - keeping the area safe and useable has taken some time but things feel like they are changing for the better, and we take pride in being able to offer a fantastic place to explore that is safe, fun and useable for all.

Future plans

The coming year will see more bushcraft-enthusiast sessions running, plus more group activities planned and put into production. We are looking to break into the home-schooling & family groups area to allow them to come and explore the woodland in their own time, and for other such groups to utilise the woodland for their own learning opportunities.

Mentoring

During this year, our team of 15 mentors have worked with 25 different young people. These young people attend 13 different schools, and 6 had online tuition from the hospital education service. This year we have seen increasing referrals for young people in primary schools and whilst many of our referrals are from schools, a large proportion are from social workers and family support workers. A significant proportion of enquiries are for young people who struggle with school attendance, and we are being asked to work with a growing number of children with autism (either suspected or diagnosed).

Challenges, opportunities and achievements

Lockdown was a significant challenge and one that we rose to! Changes we had been discussing for a while, had to be made within a few weeks in order to meet the needs of the young people we worked with.

Within a few weeks, all of our mentees and their families had been contacted and most of our mentees wanted to carry on mentoring. Over lockdown we began mentoring via video calls, phone calls and letter writing, and we developed guidelines to be able to do this safely. We played new online games with our mentees, and tried out virtual games of chess, hangman, battleships and even monopoly! The WAM team also delivered care packs to our mentees to help counter the effects of isolation.

Once restrictions eased, we began to meet 1:1 again, but with new guidelines to try and protect everyone. Pre covid, most of our mentoring took place in schools, or in community venues. Over the summer, most of our mentoring happened outside, and we were glad of dry weather to facilitate that. We did a lot of local walks (sometimes involving dogs!), played on rope swings, dammed streams, had

We All Matter

Trustees' Annual Report *(continued)*

Year ended 31 August 2020

picnics in parks, created scavenger hunts and more.

Future plans for 2020/21

Having worked right through lockdown, we now have a variety of mentoring tools to utilise and feel confident about our ability to work through the next season, whatever it may bring.

We will mentor in person wherever possible, but anticipate there will be times where other methods of communication will be necessary to keep our mentoring going, e.g. in the case of local/national lockdowns or periods of self-isolation for mentors or families.

We hope to be able to expand our staff team this year, which will help increase our capacity to mentor more young people, and are hopeful for more funding to be able to offer mentoring as a free service to more of our mentees for whom statutory funding is not available.

We are set to train 6 new mentors this coming September, and hope to have them set up to mentor in the next few months. We plan to run another mentoring training course in the Spring of 2021.

Relationships & Sex Education

During 2019/20 we were due to deliver PSHE lessons to over 400 students at Winchcombe School. Lessons themes include Self Esteem, STIs, Healthy Relationships, Wellbeing, Consent and Safe Online Behaviour/Sexting or bespoke sessions can be delivered as requested. We receive regular support through the ACET/Esteem Network of which we are an organisational member. Due to the closure of schools we delivered 15 of these lessons in person and created online content for the final series of lessons.

Community Youth Work

Due to reduced staffing this year following the departure of our Community Youth Worker in June 2019 and a lack of funds to replace her before the Coronavirus pandemic we were only running two weekly groups, an open access youth group for ages 10-16 and a girls group for ages 10-12. Twenty four young people access these groups regularly throughout this period. During lockdown we moved both groups online. The open access group was split into two online groups to reflect the different ages and we intend to keep these groups running separately when we return to face to face. The girls group had just started an Empower programme with Young Gloucestershire and UK Youth and we were very grateful to both organisations in supporting our move to run this programme online. As part of their programme the girls ran a story competition fundraiser for Bristol Children's Hospital's Grand Appeal, created Care Packages for local NHS frontline workers and made and wrote cards that were distributed to isolated elderly people during lockdown. We were successful in applying for grant funding from Gloucestershire County Council to secure funds to employ a new Community Youth Worker for the year ahead to enable us to once again develop our Community Youth Service and this post will start in September 2020.

Holiday Clubs

We ran a very successful programme of Holiday Club Days during the 2020 School Summer Holidays with 60 children attending multiple sessions over 8 days. These were woodland based days and we made full use of the activities and natural environment, something that was a real blessing to those that attended, especially given the Spring lockdown. For many of the children it was the first time they had connected with peers in this way, having not attended school since March. We were thankful to the emergency Coronavirus Response funds from Tewkesbury Borough Council and Gloucestershire Community Foundation that enabled us to buy the extra resources we needed for infection control in the pandemic, resource the extra staffing required due to the bubble requirement and to provide funded places for children whose families were affected economically by Covid.

We All Matter

Trustees' Annual Report *(continued)*

Year ended 31 August 2020

In addition to these activities during the year we also:

- Attended the health fair at two of our local secondary schools
- Provided assemblies to our local primary school
- Visited various local organisation to raise awareness of our work
- Delivered additional support throughout the lockdown period by setting up a freephone Helpline in partnership with Winchcombe Youth Partnership, recruiting and training volunteers and delivered over 70 wellbeing packs to children and young people
- Undertook a lockdown wellbeing survey to which over 160 local young people responded to, this enabled us to design services for the coming months that reflected their needs.

Achievements and performance

Undoubtedly our main achievement this year is that through some of the most challenging circumstances we've experienced in the life of the charity WAM has emerged in a stronger and more stable position than before. Our response as an organisation to rise to the challenges around us and the flexibility of the staff and volunteers that enabled us to do this has ensured that not only will WAM continue to support children and young people throughout this ongoing pandemic, but that it is more rooted and embedded in the community and as a result better equipped to grow and develop into the future. Some specific achievements are:

- 6 learners at WAM Outdoors achieved a total of 37 AQA Unit Awards between them. " We have seen an increase in the number of paid referrals this year for our mentoring and hope to soon be in a position to employ a second staff member to grow this service.
- We have learned to make better use of technology through the lockdown in the management of and delivery of our services and there will be long term benefits from this to our ongoing working practice.
- We had a successful Crowdfunding Campaign that raised £5,000 towards our mentoring project.
- We have continued to receive financial support from the local community through our 1,000 Coffees Campaign and also from local organisations and Businesses such as Churches Together, St Peter's Church, Winchcombe Youth Partnership, Encounter Church, Just Gems, Winchcombe Together, Winchcombe Rotary, Tewkesbury Rotary, Severn Trent Community Fund.
- Grant revenue increased to 27% of our total income this year and were awarded grants from the following funds: The Police and Crime Commissioner's Fund, National Lottery Covid-19 Community Fund, Tewkesbury Council, Barnwood Trust, Growing Our Communities (GCC), Gloucestershire Community Foundation (Main Grants Fund and Coronavirus Emergency Response Fund), Groundworks, GCC Thriving Communities Fund.

Examples of Impact

Family 1:

"Due to the suicide of my husband and the debts that he left that I wasn't not aware of, general life and keeping going has been very challenging. The world that we have been plunged into is unknown to any of us. For the all of us but especially the boys, the shock initially was horrific, and then managing the day to day emotion, as well as then finding a new norm, in a single parent household has been a challenge for all of them individually. This year has been especially hard with the lockdown from Covid. Home schooling, being the only wage earner with no support from family at all, and no contact with friends for many months has been difficult and left us in an isolated situation.

The age split of my children has meant that this has been further compounded. Turning to be a teenager

We All Matter

Trustees' Annual Report *(continued)*

Year ended 31 August 2020

has been difficult for J, as well as having no male role models. H and E are angry so this results in outbursts that are difficult to manage for them and for me.

The support from WAM has been invaluable. The mentoring has a different role for each of them. Enabling H and J to engage with a male influence in their lives that they wouldn't get otherwise. Being able to attend holiday club in the summer holidays enabling me to be able to work so that we can at least feed ourselves. We are massively indebted to the patience and understanding of Ali, Gemma and the team of mentors. It's difficult to put into words the difference that this structured and consistent support brings, but it is a light in the week for us, a point at which we look to see how things have changed."

Family 2:

"As a single parent and full time carer to my disabled son, C aged 8, our home life has had a massive impact.

My eldest son J aged 10, had been prevented accessing typical play places and been isolated at home due to C's challenging behaviour.

J is classed as a young carer and helps support C's holistic needs.

WAM provided a 1-2-1 mentor for J who is a positive male role model and a consistent weekly support. J openly talks to him and his confidence has increased since seeing Ben. J is given quality time without interruptions from his siblings. J would previously try to spend all his time online and less interactive with us. The more he spent online his mood declined and would be annoyed if I asked him to come off it. He communicates more with me now and happier actually interacting with others in person playing and learning more.

WAM also provides the holiday clubs and youth groups which J benefits from seeing local friends in a safe environment. The varied activities are great experiences such as the Woodlands and learning outside skills I couldn't do with J and siblings. These groups are accessible and staff are understanding at times our personal difficulties with C affect J such as requiring transport or J tired from being disturbed at night. WAM staff/volunteers are approachable, non judgmental and accepting of difference, always wanting to help and improve their service. I feel they are a light to all families and adhere to their name 'We all matter'. J feels safe and listened to in all activities at WAM which has a positive ripple effect to family life. Massive thank you to an incredible organisation."

Young Person 1:

"When T started WAM he was in a pretty bad place he was very angry with life and had no confidence in himself he didn't believe he was capable of doing anything and had no drive to attempt new things. He really didn't want to attend WAM when he first started it took a lot to get him to go. As time went on with the help of everyone at WAM you could see he started to believe in himself a lot more he realised he was capable of doing more than he ever thought, he confidence has gone from strength to strength. I feel like T has made massive steps towards making something of his life and WAM has been a big part of that I'm very proud of the person he's become. He really has a positive mindset at the moment and it's clearly showing. He gets excited about his days at WAM and is always excited to tell me what he's been doing." (Parent 1)

"I'm incredibly thankful for the dedication and support you've all given T. I've seen him come from a very troubled, insecure and lost boy to a young man who is so much happier and sees a purpose for his life. Without you all supporting him and believing in him I don't think he'd be where he is now." (Parent 2)

"I wish I could come out 5 days per week, it feels good learning how to do things. It relaxes me and helps with my aggression." (T)

"WAM really does support complex young pupils to see life through a different lens" (T's teacher)

We All Matter

Trustees' Annual Report *(continued)*

Year ended 31 August 2020

A WAM Volunteer:

"You're doing such an amazing job with the youths you help and I think they are responding really well to it. The few that I was able to engage with were happy to talk about their aspirations etc and they gave me the impression that they certainly wanted to improve their future prospects, they just needed someone to believe in them. As you know, when I first started, I was really apprehensive about what to expect and a little scared!! But as I got to know them and build their trust, I was overwhelmed by the way they welcomed me, their politeness and their eagerness to engage. I began to look forward to Tuesday evenings and catch up with them so it really taught me that underneath all the layers they wear and the roles they act out, they are just individuals trying to find their way in the world. Going forward, I'm continuing on with my counselling course and will be qualified in 2 years. This is the age group that I want to work with so it was a huge step forward for me to work with the youth group. So, I want to thank you so much for that opportunity because without it, I wouldn't have had the courage to pursue my path."

Financial review

Total revenue for the year was £119,602 (2019: £92,422) and expenditure for the year was £103,810 (2019: £91,776). This gave a surplus for the year of £15,792 (2019: £646).

It is the policy of the trust to maintain general reserves at a level which will enable it to securely plan its programme for young people. This is estimated to equate to six months' operating costs but taking into account the early stages of development of the charity's activities and the changes in educational funding in the UK over the last few years, the trustees recognise that this will take a number of years before this can be achieved and sustained. The charity ended the year with total unrestricted funds of £132,365, which includes £122,690 of fixed assets. The charity therefore had free reserves of £9,675 at year end.

Key Fundraising:

Fundraising this year has obviously taken a slightly different road than planned due the pandemic. We've been grateful to the Emergency Funds we've been able to access and in particular one of our volunteers who appointed herself Chief Community Fundraiser! Over £500.00 has been raised so far during the Covid-19 lockdown by June Yeates who made and sold face masks. And when our plans for an Auction of Promises in April had to be cancelled due to the national lockdown, June decided that the donations we were so kindly given for this auction would be used as prizes in a raffle day that we held on 15 th August. The manager at the Co-Op on Greet Road, Winchcombe, kindly allowed us to their car park for our Raffle Day and one of the managers carried out the draw on the day. The amount raised was almost £300.00

Plans for future periods

To build up our 1:1 outdoor education offer for vulnerable and at risk young people, developing a clear curriculum that can be personalised for each student's needs " To undertake a community consultation to identify youth needs and community assets to enable us to develop a community youth work 3-year strategy " To employ a second staff member on our mentoring project to grow the service to meet the increased demand " To relaunch our lockdown Helpline Service into a regular listening service for local young people " To secure use of physical space from which to run and develop our services that is central in Winchcombe and accessible to local young people

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the

We All Matter

Trustees' Annual Report *(continued)*

Year ended 31 August 2020

incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 20th January 2021 and signed on behalf of the board of trustees by:



Mr C Impey
Trustee

We All Matter

Independent Examiner's Report to the Trustees of We All Matter

Year ended 31 August 2020

I report to the trustees on my examination of the financial statements of We All Matter ('the charity') for the year ended 31 August 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Michael A G Bull Bsc FCA
Independent Examiner

For and behalf of:
BPC Partners Limited
Chartered Accountants
3 Royal Crescent
Cheltenham
Gloucestershire
GL50 3DA

Date: 26th May 2021

We All Matter

Statement of Financial Activities

Year ended 31 August 2020

			2020		2019
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	51,997	31,243	83,240	62,066
Charitable activities	5	36,360	—	36,360	30,353
Investment income	6	2	—	2	3
Total income		<u>88,359</u>	<u>31,243</u>	<u>119,602</u>	<u>92,422</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	6,485	—	6,485	8,046
Expenditure on charitable activities	8,9	74,312	23,014	97,325	83,730
Total expenditure		<u>80,797</u>	<u>23,014</u>	<u>103,810</u>	<u>91,776</u>
Net income		<u>7,562</u>	<u>8,229</u>	<u>15,792</u>	<u>646</u>
Transfers between funds		169	(169)	—	—
Net movement in funds		<u>7,731</u>	<u>8,060</u>	<u>15,792</u>	<u>646</u>
Reconciliation of funds					
Total funds brought forward		124,634	3,779	128,413	127,767
Total funds carried forward		<u>132,365</u>	<u>11,839</u>	<u>144,204</u>	<u>128,413</u>

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

The notes on pages 12 to 21 form part of these financial statements.

We All Matter

Statement of Financial Position

31 August 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	16	123,540	122,765
Current assets			
Debtors	17	210	210
Cash at bank and in hand		23,499	7,381
		<u>23,709</u>	<u>7,591</u>
Creditors: amounts falling due within one year	18	<u>3,045</u>	<u>1,943</u>
Net current assets		<u>20,664</u>	<u>5,648</u>
Total assets less current liabilities		<u>144,204</u>	<u>128,413</u>
Net assets		<u>144,204</u>	<u>128,413</u>
Funds of the charity			
Restricted funds		11,839	3,779
Unrestricted funds		<u>132,365</u>	<u>124,634</u>
Total charity funds	20	<u>144,204</u>	<u>128,413</u>

These financial statements were approved by the board of trustees and authorised for issue on 20th January 2021, and are signed on behalf of the board by:



Mr C Impey
Trustee

The notes on pages 12 to 21 form part of these financial statements.

We All Matter

Notes to the Financial Statements

Year ended 31 August 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 9 Gretton Road, Winchcombe, Cheltenham, GL53 5EE.

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

Basis of preparation

We All Matter meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

At 31 August 2020, the charity had free reserves of just £9,675. This falls below the charity's target level of reserves of six months' operating expenditure. The charity is in the early stages of its development and as such it will take time to build reserves to the target level. Going forward, the charity has secured additional funding, including an annual contract with CTAPS and an agreement with Tewkesbury School. The charity is also working with a volunteer to develop and implement a new fundraising strategy. For these reasons, the trustees consider it appropriate to prepare the accounts on the going concern basis.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

3. Accounting policies *(continued)*

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 unrestricted funds earmarked by the trustees for particular future project 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.

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 is established.
- income from donated goods is measured at the fair value 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.

We All Matter

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

3. Accounting policies *(continued)*

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.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Land	-	Not depreciated
Plant and machinery	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Individual donations	16,417	100	16,517
Corporate donations	23,097	3,000	26,097
Grants	3,110	28,143	31,253
Fundraising events	6,649	—	6,649
Gift aid	2,724	—	2,724
	<u>51,997</u>	<u>31,243</u>	<u>83,240</u>

We All Matter

Notes to the Financial Statements (continued)

Year ended 31 August 2020

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Individual donations	18,905	500	19,405
Corporate donations	16,675	4,000	20,675
Grants	—	14,554	14,554
Fundraising events	4,831	—	4,831
Gift aid	2,601	—	2,601
	<u>43,012</u>	<u>19,054</u>	<u>62,066</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Contracts and service agreements	36,360	36,360	30,328	30,328
Trip income	—	—	25	25
	<u>36,360</u>	<u>36,360</u>	<u>30,353</u>	<u>30,353</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest receivable	2	2	3	3

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Fundraising expenses	48	48	270	270
Wages and salaries	6,437	6,437	7,776	7,776
	<u>6,485</u>	<u>6,485</u>	<u>8,046</u>	<u>8,046</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable activities	61,896	19,833	81,729
Support costs	12,416	3,181	15,596
	<u>74,312</u>	<u>23,014</u>	<u>97,325</u>

We All Matter

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Charitable activities	53,208	18,622	71,830
Support costs	11,900	—	11,900
	<u>65,108</u>	<u>18,622</u>	<u>83,730</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
Charitable activities	81,729	14,426	96,155	82,560
Governance costs	—	1,170	1,170	1,170
	<u>81,729</u>	<u>15,596</u>	<u>97,325</u>	<u>83,730</u>

10. Analysis of support costs

	Analysis of support costs £	Total 2020 £	Total 2019 £
Staff costs	2,793	2,793	2,055
Office costs	6,038	6,038	4,575
Insurance	1,622	1,622	1,620
Repairs and equipment	2,766	2,766	1,190
Legal and professional	2,377	2,377	2,460
	<u>15,596</u>	<u>15,596</u>	<u>11,900</u>

11. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

12. Net income

Net income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	358	—

13. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,170	1,170

We All Matter

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	75,448	65,229
Social security costs	1,171	2,649
Employer contributions to pension plans	2,005	1,348
	<u>78,624</u>	<u>69,226</u>

The average head count of employees during the year was 6 (2019: 6).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £27,934 (2019: £1,536).

15. Trustee remuneration and expenses

Trustees received no expenses, remuneration or benefits in this period. (2019 – nil)

16. Tangible fixed assets

	Freehold property £	Plant and machinery £	Total £
Cost			
At 1 September 2019	122,465	300	122,765
Additions	—	1,133	1,133
At 31 August 2020	<u>122,465</u>	<u>1,433</u>	<u>123,898</u>
Depreciation			
At 1 September 2019	—	—	—
Charge for the year	—	358	358
At 31 August 2020	<u>—</u>	<u>358</u>	<u>358</u>
Carrying amount			
At 31 August 2020	<u>122,465</u>	<u>1,075</u>	<u>123,540</u>
At 31 August 2019	<u>122,465</u>	<u>300</u>	<u>122,765</u>

17. Debtors

	2020	2019
	£	£
Prepayments and accrued income	<u>210</u>	<u>210</u>

We All Matter

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

18. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	229	107
Accruals and deferred income	1,308	1,308
Social security and other taxes	631	183
Other creditors	877	345
	<u>3,045</u>	<u>1,943</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,005 (2019: £1,348).

20. Analysis of charitable funds

Unrestricted funds

	At 1 September 2019 £	Income £	Expenditure £	Transfers £	At 31 August 2020 £
General funds	<u>124,634</u>	<u>88,359</u>	<u>(80,797)</u>	<u>169</u>	<u>132,365</u>

Restricted funds

	At 1 September 2019 £	Income £	Expenditure £	Transfers £	At 31 August 2020 £
Gloucestershire Community Foundation	1,021	3,835	(4,560)	-	296
Growing Our Communities Fund	1,030	-	(840)	-	189
Mentoring project	992	3,100	(3,102)	-	991
Postcode Lottery	736	-	(736)	-	-
Tewkesbury Borough Council	-	3,000	(2,420)	-	580
Barnwood Trust	-	3,000	(2,962)	(38)	-
Thriving Communities National Lottery Community Fund	-	7,077	(7,077)	-	-
Police and Crime Commissioner	-	9,950	(167)	-	9,783
	<u>3,779</u>	<u>1,281</u>	<u>(1,150)</u>	<u>(131)</u>	<u>-</u>
		<u>31,243</u>	<u>(23,014)</u>	<u>(169)</u>	<u>11,839</u>

We All Matter

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

Purposes of restricted funds

Gloucester Community Foundation – To support the co-ordination of a community volunteer mentoring programme for vulnerable young people. Additional funding received during 2020 was to provide emergency funds for operations, activities and services related to the Coronavirus pandemic

Growing Our Communities Fund – To support vulnerable young people in an outdoor setting.

Mentoring project - To provide a mentor for a young person.

Postcode Lottery Fund - Postcode Lottery Fund towards the Outdoor Project, buying tools and building a roundhouse.

Tewkesbury Borough Council – To provide emergency funds for operations, activities and services related to the Coronavirus pandemic

Barnwood Trust – To support the development of WAM's mentoring service

Thriving Communities – To help the organisation engage, connect and promote with the local community.

National Lottery Fund – To support with post- lockdown wellbeing.

Police and Crime Commissioner - To enable WAM to purchase 2 watercraft to support delivery of its outdoor education

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	122,690	850	123,540
Current assets	12,720	10,989	23,709
Creditors less than 1 year	(3,045)	–	(3,045)
Net assets	132,365	11,839	144,204

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	122,765	–	122,765
Current assets	3,812	3,779	7,591
Creditors less than 1 year	(1,943)	–	(1,943)
Net assets	124,634	3,779	128,413

We All Matter

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

22. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2020 £	2019 £
Financial assets that are debt instruments measured at amortised cost		
Financial assets that are debt instruments measured at amortised cost	23,709	7,591
Financial liabilities measured at amortised cost		
Financial liabilities measured at amortised cost	(3,045)	(1,943)

23. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2020 £	2019 £
Not later than 1 year	842	842
Later than 1 year and not later than 5 years	631	1,473
	1,473	2,315

25. Contingent liabilities

Various funders retain the right to claw back grants should the use of the funds not be in accordance with the terms of the grant. In the opinion of the trustees no such liability exists at the year end.

25. Related parties

There were no related party transactions during the year.

We All Matter

Management Information

Year ended 31 August 2020

The following pages do not form part of the financial statements.

We All Matter

Detailed Statement of Financial Activities

Year ended 31 August 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Individual donations	16,517	19,405
Corporate donations	26,097	20,675
Grants	31,253	14,554
Fundraising events	6,649	4,831
Gift aid	2,724	2,601
	<u>83,240</u>	<u>62,066</u>
Charitable activities		
Contracts and service agreements	36,360	30,328
Trip income	—	25
	<u>36,360</u>	<u>30,353</u>
Investment income		
Bank interest receivable	2	3
	<u>2</u>	<u>3</u>
Total income	<u>119,602</u>	<u>92,422</u>
Expenditure		
Costs of raising donations and legacies		
Fundraising expenses	48	270
Wages and salaries	9,230	7,776
	<u>9,278</u>	<u>8,046</u>
Expenditure on charitable activities		
Wages and salaries	66,218	57,453
Employer's NIC	1,171	2,649
Pension costs	2,005	1,348
Other staff costs	1,280	6,370
Youth work	966	1,434
Travel and subsistence	6,661	4,632
Office costs	6,038	4,575
Repairs and equipment	5,836	1,190
Insurance	1,622	1,620
Legal and professional fees	2,377	2,459
Depreciation	358	—
	<u>94,532</u>	<u>83,730</u>
Total expenditure	<u>103,810</u>	<u>91,776</u>
Net income	<u>15,792</u>	<u>646</u>

