

Community Care & Wellbeing Service (CCAWS)
Unaudited Financial Statements

For the year ended
31 January 2021

SNK ASSOCIATES

Accountants
Broadway House
Broadway
Cardiff
CF24 1PU

Community Care & Wellbeing Service (CCAWS)

Financial Statements

Year ended 31 January 2021

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Community Care & Wellbeing Service (CCAWS)

Trustees' Annual Report

Year ended 31 January 2021

The trustees, present their report and the unaudited financial statements of the charity for the Year ended 31 January 2021.

Reference and administrative details

Registered charity name Community Care & Wellbeing Service (CCAWS)

Charity registration number 1177025

Company registration number

Principal office and registered

The trustees Dr M Hasan
Mr R Syed
MR M M Ali

Independent examiner Akhtar Ali Mir FCPA, ACIE
Independent Examiner
Broadway House
Broadway
Cardiff
CF24 1PU

Objectives and activities

To serve the local community with specialist help for mental ill-health through support groups, counselling, advocacy, and befriending. The core principles of CCAWS focus on delivering techniques that can be used to improve people's mental, social, emotional, and spiritual strength and ultimately increasing wellbeing in the community as a whole.

CCAWS aim to provide support to all who need it but specialises in supporting people from the Black Asian Minority Ethnic communities which is culturally and faith sensitive to those that require it.

Achievements and performance

CCAWS was successful in securing a grant from the Big Lottery Fund to deliver the Resilience in Mind pilot project (RIM), providing one to one counselling over a six month period. All the projects, groups and activities are monitored and captured on a database and monthly reports provided.

Community Care & Wellbeing Service (CCAWS)

Trustees' Annual Report *(continued)*

Year ended 31 January 2021

Plans for future periods

CCAWS aim to develop a 'one stop shop' that will complement and support existing services. We are aware there is a need for befriending, advocacy and counselling services with current service providers struggling to meet demand.

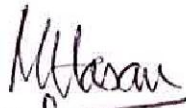
Through the support of volunteers, the project aims to reduce isolation and loneliness. The service has the local community in mind delivering a service which is holistic and client led with the client at the heart of the support.

CCAWS aims to secure long term funding to be able to recruit dedicated members of staff across all three strands of befriending, advocacy and counselling as well provide peer support and psycho-education workshops.

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 23/11/2021 and signed on behalf of the board of trustees by:



Dr M Hasan
Trustee

Community Care & Wellbeing Service (CCAWS)

Independent Examiner's Report to the Trustees of Community Care & Wellbeing Service (CCAWS)

Year ended 31 January 2021

I report to the trustees on my examination of the financial statements of Community Care & Wellbeing Service (CCAWS) ('the charity') for the Year ended 31 January 2021.

Responsibilities and basis of report

As the trustees of the company you are responsible for the preparation of the financial statements 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 the 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 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Akhtar Ali Mir FCPA, ACIE
Independent Examiner
Broadway House
Broadway
Cardiff
CF24 1PU

23 Nov. 2021

Community Care & Wellbeing Service (CCAWS)

Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	3	3,907	96,228	100,135	108,960
Other income	4	—	6,253	6,253	—
Total income		<u>3,907</u>	<u>102,481</u>	<u>106,388</u>	<u>108,960</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	5	23,391	79,994	103,385	62,857
Total expenditure		<u>23,391</u>	<u>79,994</u>	<u>103,385</u>	<u>62,857</u>
Net income and net movement in funds		<u>(19,484)</u>	<u>22,487</u>	<u>3,003</u>	<u>46,103</u>
Reconciliation of funds					
Total funds brought forward		57,395	—	57,395	11,292
Total funds carried forward		<u>37,911</u>	<u>22,487</u>	<u>60,398</u>	<u>57,395</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 6 to 13 form part of these financial statements.

Community Care & Wellbeing Service (CCAWS)

Statement of Financial Position

31 January 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	8	4,903	–
Current assets			
Cash at bank and in hand		60,238	57,395
Creditors: amounts falling due within one year	9	4,743	–
Net current assets		<u>55,495</u>	<u>57,395</u>
Total assets less current liabilities		<u>60,398</u>	<u>57,395</u>
Funds of the charity			
Restricted funds		22,487	43,976
Unrestricted funds		<u>37,911</u>	<u>13,419</u>
Total charity funds	11	<u>60,398</u>	<u>57,395</u>

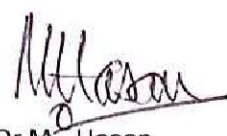
For the Year ending 31 January 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the Year in question in accordance with section 476;
- The trustees 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 23/11/2021..... and are signed on behalf of the board by:


Dr M. Hasan
Trustee

The notes on pages 6 to 13 form part of these financial statements.

Community Care & Wellbeing Service (CCAWS)

Notes to the Financial Statements

Year ended 31 January 2021

1. 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 Companies Act 2006.

2. Accounting policies

Basis of preparation

The financial statements 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.

Going concern

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

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.

Community Care & Wellbeing Service (CCAWS)

Notes to the Financial Statements *(continued)*

Year ended 31 January 2021

2. 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.

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:

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.

Community Care & Wellbeing Service (CCAWS)

Notes to the Financial Statements *(continued)*

Year ended 31 January 2021

2. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

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.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

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.

Community Care & Wellbeing Service (CCAWS)

Notes to the Financial Statements *(continued)*

Year ended 31 January 2021

2. Accounting policies *(continued)*

Defined contribution plans *(continued)*

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.

3. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	3,907	–	3,907
Madina House Trust	–	24,000	24,000
HAU	–	–	–
Track 2000	–	–	–
Tudor Trust	–	30,333	30,333
Comic Relief	–	11,464	11,464
VSEF	–	18,555	18,555
PPE	–	1,471	1,471
Bawso Grant	–	10,405	10,405
	<u>3,907</u>	<u>96,228</u>	<u>100,135</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	13,386	–	13,386
Madina House Trust	38,000	–	38,000
HAU	–	3,208	3,208
Track 2000	–	16,090	16,090
Tudor Trust	–	28,334	28,334
Comic Relief	–	9,942	9,942
VSEF	–	–	–
PPE	–	–	–
Bawso Grant	–	–	–
	<u>51,386</u>	<u>57,574</u>	<u>108,960</u>

4. Other income

	Restricted Funds £	Total Funds 2021 £	Restricted Funds £	Total Funds 2020 £
Furlough Grant	<u>6,253</u>	<u>6,253</u>	<u>–</u>	<u>–</u>

Community Care & Wellbeing Service (CCAWS)

Notes to the Financial Statements *(continued)*

Year ended 31 January 2021

5. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Wages and salaries	302	69,543	69,846
Employer's NIC	—	—	—
Pension costs	1,309	—	1,309
Rent	11,000	—	11,000
Rates & water	1,889	—	1,889
Light & heat	1,433	—	1,433
Repairs & maintenance	539	—	539
Insurance	825	—	825
Counselling Sessions	—	8,605	8,605
Sundry Expense	618	—	618
Legal and professional fees	—	826	826
Telephone	2,494	—	2,494
DBS Check/ Office Expense	280	—	280
PPE	407	—	407
Depreciation	736	—	736
Funeral Service	—	—	—
IT Maintenance	1,148	—	1,148
Supervision Cost	—	1,020	1,020
Cleaning & refuse Collection	396	—	396
Postage, Printing & Stationary	15	—	14
Volunteer Expense	—	—	—
Training & Development	—	—	—
	<u>23,391</u>	<u>79,994</u>	<u>103,385</u>

Community Care & Wellbeing Service (CCAWS)

Notes to the Financial Statements *(continued)*

Year ended 31 January 2021

5. Costs of raising donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Wages and salaries	21,696	13,303	34,999
Employer's NIC	416	—	416
Pension costs	351	—	351
Rent	10,400	—	10,400
Rates & water	1,839	—	1,839
Light & heat	1,100	—	1,100
Repairs & maintenance	2,091	—	2,091
Insurance	802	—	802
Counselling Sessions	—	—	—
Sundry Expense	29	—	29
Legal and professional fees	—	—	—
Telephone	3,295	—	3,295
DBS Check/ Office Expense	1,937	—	1,937
PPE	—	—	—
Depreciation	—	—	—
Funeral Service	656	—	656
IT Maintenance	642	—	642
Supervision Cost	—	—	—
Cleaning & refuse Collection	761	154	915
Postage, Printing & Stationary	1,026	—	1,026
Volunteer Expense	754	141	896
Training & Development	1,464	—	1,463
	<u>49,259</u>	<u>13,598</u>	<u>62,857</u>

6. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>736</u>	<u>—</u>

7. Staff costs

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

	2021 £	2020 £
Wages and salaries	69,846	34,999
Social security costs	—	416
Employer contributions to pension plans	<u>1,309</u>	<u>351</u>
	<u>71,155</u>	<u>35,766</u>

The average head count of employees during the Year was 6 (2020: 5).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Community Care & Wellbeing Service (CCAWS)

Notes to the Financial Statements *(continued)*

Year ended 31 January 2021

8. Tangible fixed assets

	Equipment £
Cost	
At 1 February 2020	–
Additions	5,639
At 31 January 2021	<u>5,639</u>
Depreciation	
At 1 February 2020	–
Charge for the year	736
At 31 January 2021	<u>736</u>
Carrying amount	
At 31 January 2021	<u>4,903</u>
At 31 January 2020	<u>–</u>

9. Creditors: amounts falling due within one year

	2021 £	2020 £
Social security and other taxes	<u>4,743</u>	<u>–</u>

10. 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 £1,309 (2020: £351).

11. Analysis of charitable funds

Unrestricted funds

	At 1 February 2020 £	Income £	Expenditure £	At 31 January 2021 £
General funds	<u>57,395</u>	<u>3,907</u>	<u>(23,391)</u>	<u>37,911</u>

	At 1 February 2019 £	Income £	Expenditure £	At 31 January 2020 £
General funds	<u>11,292</u>	<u>51,386</u>	<u>(49,259)</u>	<u>13,419</u>

Community Care & Wellbeing Service (CCAWS)

Notes to the Financial Statements *(continued)*

Year ended 31 January 2021

11. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 February 2020	Income	Expenditure	At 31 January 2021
	£	£	£	£
Restricted Fund	—	102,481	(79,994)	22,487
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

	At 1 February 2019	Income	Expenditure	At 31 January 2020
	£	£	£	£
Restricted Fund	—	57,574	(13,598)	43,976
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Community Care & Wellbeing Service (CCAWS)

Management Information

Year ended 31 January 2021

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

Community Care & Wellbeing Service (CCAWS)

Detailed Statement of Financial Activities

Year ended 31 January 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	3,907	13,386
Madina House Trust	24,000	38,000
HAU	—	3,208
Track 2000	—	16,090
Tudor Trust	30,333	28,334
Comic Relief	11,464	9,942
VSEF	18,555	—
PPE	1,471	—
Bawso Grant	10,405	—
	<u>100,135</u>	<u>108,960</u>
Other income		
Furlough Grant	6,253	—
	<u>106,388</u>	<u>108,960</u>
Total income		
Expenditure		
Costs of raising donations and legacies		
Wages and salaries	69,846	34,999
Employer's NIC	—	416
Pension costs	1,309	351
Rent	11,000	10,400
Rates & water	1,889	1,839
Light & heat	1,433	1,100
Repairs & maintenance	539	2,091
Insurance	825	802
Counselling Sessions	8,605	—
Sundry Expense	618	29
Legal and professional fees	826	—
Telephone	2,494	3,295
DBS Check/ Office Expense	280	1,937
PPE	407	—
Depreciation	736	—
Funeral Service	—	656
IT Maintenance	1,148	642
Supervision Cost	1,020	—
Cleaning & refuse Collection	396	915
Postage, Printing & Stationary	14	1,026
Volunteer Expense	—	896
Training & Development	—	1,463
	<u>103,385</u>	<u>62,857</u>
Total expenditure	<u>103,385</u>	<u>62,857</u>

Community Care & Wellbeing Service (CCAWS)

Detailed Statement of Financial Activities *(continued)*

Year ended 31 January 2021

	2021 £	2020 £
Net income	<u>3,003</u>	<u>46,103</u>

Community Care & Wellbeing Service (CCAWS)

Notes to the Detailed Statement of Financial Activities

Year ended 31 January 2021

	2021 £	2020 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Wages and salaries	69,846	34,999
Employer's NIC	–	416
Pension costs	1,309	351
Rent	11,000	10,400
Rates & water	1,889	1,839
Light & heat	1,433	1,100
Repairs & maintenance	539	2,091
Insurance	825	802
Counselling Sessions	8,605	–
Sundry Expense	618	29
Legal and professional fees	826	–
Telephone	2,494	3,295
DBS Check/ Office Expense	280	1,937
PPE	407	–
Depreciation	736	–
Funeral Service	–	656
IT Maintenance	1,148	642
Supervision Cost	1,020	–
Cleaning & refuse Collection	396	915
Postage, Printing & Stationary	14	1,026
Volunteer Expense	–	896
Training & Development	–	1,463
	<u>103,385</u>	<u>62,857</u>
Costs of raising donations and legacies	<u>103,385</u>	<u>62,857</u>