

Community Care & Wellbeing Service (CCAWS)
Unaudited Financial Statements
For the period ended
31 January 2023

SAK2020 LTD.
Chartered Certified Accountants
Broadway House
Broadway
Cardiff
CF24 1PU

Community Care & Wellbeing Service (CCAWS)

Financial Statements

Year ended 31 January 2023

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Community Care & Wellbeing Service (CCAWS)
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 January 2023

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 31 January 2023.

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

Mrs S Khan
Dr A Ubeysekara
Dr M Hasan MBE
Mr R Syed
MR M M Ali

Independent examiner SAK2020 Ltd.
Chartered Certified Accountants
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 peoples 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 (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2023

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.

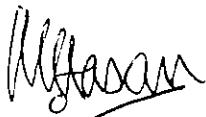
Through the support of volunteers, the project aims to reduce isolation and loneliness. The service has the local community in mind delivering a service which is holistic and client led with the client at the heart of the support.

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 27/03/2023 and signed on behalf of the board of trustees by:



Dr M Hasan **MBE**
Trustee

Community Care & Wellbeing Service (CCAWS)

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

Year ended 31 January 2023

We report to the trustees on our examination of the financial statements of Community Care & Wellbeing Service (CCAWS) ('the charity') for the year ended 31 January 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) 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 ourselves 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, we report in respect of our examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out our examination we have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us 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).

We 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.

SAK2020 Ltd.

SAK2020 Ltd.
Chartered Certified Accountants
Broadway House
Broadway
Cardiff
CF24 1PU

27th March 2023

Community Care & Wellbeing Service (CCAWS)

Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	3	44,598	133,480	178,078	135,623
Total income		<u>44,598</u>	<u>133,480</u>	<u>178,078</u>	<u>135,623</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	4	29,908	88,205	118,112	107,645
Total expenditure		<u>29,908</u>	<u>88,205</u>	<u>118,112</u>	<u>107,645</u>
Net income and net movement in funds		<u>14,690</u>	<u>45,275</u>	<u>59,966</u>	<u>27,978</u>
Reconciliation of funds					
Total funds brought forward		88,376	—	88,376	60,398
Total funds carried forward		<u>103,066</u>	<u>45,275</u>	<u>148,341</u>	<u>88,377</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 12 form part of these financial statements.

Community Care & Wellbeing Service (CCAWS)

Statement of Financial Position

31 January 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	7	4,564	4,512
Current assets			
Cash at bank and in hand		149,620	88,396
Creditors: amounts falling due within one year	8	5,842	4,532
Net current assets		<u>143,778</u>	<u>83,864</u>
Total assets less current liabilities		<u>148,342</u>	<u>88,376</u>
Funds of the charity			
Restricted funds		43,274	19,025
Unrestricted funds		<u>105,692</u>	<u>69,352</u>
Total charity funds	10	<u>148,966</u>	<u>88,377</u>

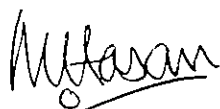
For the year ending 31 January 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 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 27/03/2023, and are signed on behalf of the board by:



Dr M Hasan *MBE*
Trustee

The notes on pages 6 to 12 form part of these financial statements.

Community Care & Wellbeing Service (CCAWS)

Notes to the Financial Statements

Year ended 31 January 2023

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 2023

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 2023

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 2023

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 2023 £
Donations			
Donations	18,348	–	18,348
Madina House Trust	24,000	–	24,000
Track 2000	–	–	–
Tudor Trust	–	42,800	42,800
W C V A General	–	39,330	39,330
Lloyds Grant	2,250	–	2,250
Race Council Grant	–	–	–
BSG Grant	–	12,013	12,013
CAVC Grant	–	6,200	6,200
CDF & Vale ULHB Grant	–	30,887	30,887
Unpaid Carers Grant	–	2,250	2,250
	<u>44,598</u>	<u>133,480</u>	<u>178,078</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	21,339	–	21,339
Madina House Trust	24,000	–	24,000
Track 2000	–	14,962	14,962
Tudor Trust	–	28,333	28,333
W C V A General	–	11,464	11,464
Lloyds Grant	25,000	–	25,000
Race Council Grant	–	10,525	10,525
BSG Grant	–	–	–
CAVC Grant	–	–	–
CDF & Vale ULHB Grant	–	–	–
Unpaid Carers Grant	–	–	–
	<u>70,339</u>	<u>65,284</u>	<u>135,623</u>

Community Care & Wellbeing Service (CCAWS)

Notes to the Financial Statements *(continued)*

Year ended 31 January 2023

4. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Wages and salaries	12,288	63,126	75,414
Pension costs	365	–	365
Rent	13,000	–	13,000
Rates & water	–	2,266	2,266
Light & heat	–	5,223	5,223
Repairs & maintenance	768	–	768
Insurance	585	–	585
Counselling Sessions	–	6,828	6,828
Sundry Expense	539	663	1,202
Legal and professional fees	–	825	825
Telephone	–	5,206	5,206
DBS Check/ Office Expense	–	861	861
Depreciation	902	–	902
IT Maintenance	–	1,788	1,788
Supervision Cost	–	1,380	1,380
Cleaning & refuse Collection	1,056	–	1,056
Postage, Printing & Stationary	359	–	359
Volunteer Expense	46	39	84
	<u>29,908</u>	<u>88,205</u>	<u>118,112</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Wages and salaries	26,758	33,957	60,715
Pension costs	296	–	296
Rent	11,000	–	11,000
Rates & water	1,771	–	1,771
Light & heat	4,363	–	4,363
Repairs & maintenance	240	–	240
Insurance	988	–	988
Counselling Sessions	4,034	8,988	13,022
Sundry Expense	1,206	–	1,206
Legal and professional fees	1,716	–	1,716
Telephone	2,709	–	2,709
DBS Check/ Office Expense	200	1,428	1,628
Depreciation	1,113	–	1,113
IT Maintenance	–	1,886	1,886
Supervision Cost	1,680	–	1,680
Cleaning & refuse Collection	693	–	693
Postage, Printing & Stationary	980	–	980
Volunteer Expense	1,638	–	1,639
	<u>61,385</u>	<u>46,259</u>	<u>107,645</u>

Community Care & Wellbeing Service (CCAWS)

Notes to the Financial Statements *(continued)*

Year ended 31 January 2023

5. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	902	1,113

6. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

7. Tangible fixed assets

	Equipment £
Cost	
At 1 February 2022	6,361
Additions	954
At 31 January 2023	7,315
Depreciation	
At 1 February 2022	1,849
Charge for the year	902
At 31 January 2023	2,751
Carrying amount	
At 31 January 2023	4,564
At 31 January 2022	4,512

8. Creditors: amounts falling due within one year

	2023	2022
	£	£
Social security and other taxes	5,842	4,532

9. 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 £365 (2022: £296).

Community Care & Wellbeing Service (CCAWS)

Notes to the Financial Statements *(continued)*

Year ended 31 January 2023

10. Analysis of charitable funds

Unrestricted funds

	At 1 February 2 022	Income	Expenditure	At 31 January 2 023
	£	£	£	£
General funds	<u>88,376</u>	<u>44,598</u>	<u>(29,908)</u>	<u>103,066</u>

	At 1 February 2 021	Income	Expenditure	At 31 January 2 022
	£	£	£	£
General funds	<u>60,398</u>	<u>70,339</u>	<u>(61,385)</u>	<u>69,352</u>

Restricted funds

	At 1 February 2 022	Income	Expenditure	At 31 January 2 023
	£	£	£	£
Restricted Fund 1 - desc in a/cs	<u>–</u>	<u>133,480</u>	<u>(88,205)</u>	<u>45,275</u>

	At 1 February 2 021	Income	Expenditure	At 31 January 2 022
	£	£	£	£
Restricted Fund 1 - desc in a/cs	<u>–</u>	<u>65,284</u>	<u>(46,259)</u>	<u>19,025</u>

Community Care & Wellbeing Service (CCAWS)

Management Information

Year ended 31 January 2023

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 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	18,348	21,339
Madina House Trust	24,000	24,000
Track 2000	–	14,962
Tudor Trust	42,800	28,333
W C V A General	39,330	11,464
Lloyds Grant	2,250	25,000
Race Council Grant	–	10,525
BSG Grant	12,013	–
CAVC Grant	6,200	–
CDF & Vale ULHB Grant	30,887	–
Unpaid Carers Grant	2,250	–
	<u>178,078</u>	<u>135,623</u>
Total income	<u>178,078</u>	<u>135,623</u>
Expenditure		
Costs of raising donations and legacies		
Wages and salaries	75,414	60,715
Pension costs	365	296
Rent	13,000	11,000
Rates & water	2,266	1,771
Light & heat	5,223	4,363
Repairs & maintenance	768	240
Insurance	585	988
Counselling Sessions	6,828	13,022
Sundry Expense	1,202	1,206
Legal and professional fees	825	1,716
Telephone	5,206	2,709
DBS Check/ Office Expense	861	1,628
Depreciation	902	1,113
IT Maintenance	1,788	1,886
Supervision Cost	1,380	1,680
Cleaning & refuse Collection	1,056	693
Postage, Printing & Stationary	359	980
Volunteer Expense	84	1,639
	<u>118,112</u>	<u>107,645</u>
Total expenditure	<u>118,112</u>	<u>107,645</u>
Net income	<u>59,966</u>	<u>27,978</u>

Community Care & Wellbeing Service (CCAWS)

Notes to the Detailed Statement of Financial Activities

Year ended 31 January 2023

	2023 £	2022 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Wages and salaries	75,414	60,715
Pension costs	365	296
Rent	13,000	11,000
Rates & water	2,266	1,771
Light & heat	5,223	4,363
Repairs & maintenance	768	240
Insurance	585	988
Counselling Sessions	6,828	13,022
Sundry Expense	1,202	1,206
Legal and professional fees	825	1,716
Telephone	5,206	2,709
DBS Check/ Office Expense	861	1,628
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Cleaning & refuse Collection	1,056	693
Postage, Printing & Stationary	359	980
Volunteer Expense	84	1,639
	<u>118,112</u>	<u>107,645</u>
Costs of raising donations and legacies	<u>118,112</u>	<u>107,645</u>