

REGISTERED COMPANY NUMBER: 04700602 (England and Wales)
REGISTERED CHARITY NUMBER: 1099806

**REPORT OF THE TRUSTEES AND
UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2018
FOR
ST PETER'S COMMUNITY PARTNERSHIP
TRADING AS
St Peter's Partnerships**



Moss & Williamson Limited
Booth Street Chambers
Booth Street
Ashton-under-Lyne
Lancashire
OL6 7LQ

ST PETER'S COMMUNITY PARTNERSHIP
CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 30 September 2018

	Page
Report of the Trustees	1 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10 to 11
Notes to the Financial Statements	12 to 21

ST PETER'S COMMUNITY PARTNERSHIP

REPORT OF THE TRUSTEES for the Year Ended 30 September 2018

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their annual directors' report together with the consolidated financial statements of the charity and its subsidiary for the year ended 30 September 2018 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The charity is established for the public benefit by associating together individuals, residents and other neighbourhood organisations, local authorities, voluntary and other organisations working in the area of the St Peter's Ward and the Metropolitan District of Tameside with the following objects:

- a) relieve persons who are in condition of need, hardship or distress by reason of their social and economic circumstances;
- b) promote the advancement of education and learning, including training in skills relevant to securing employment;
- c) provide facilities for public recreation or other leisure time occupation in the interests of social welfare with the object of improving the conditions of life of the inhabitants of the area of benefit;
- d) promote such other charitable purposes for the general benefit of the public or sections of the public (including individual communities defined by geographical areas in which they live or work or their ethnic origins) as the charity shall think fit.

St Peter's Community Partnership aims to improve the quality of life for local people and our aims fully reflect the purpose that the charity was set up to deliver. We have referred to the guidance regarding Public Benefit issued by the Charity Commission and the trustees are satisfied that our work clearly meets this guidance.

The Partnership achieves this by reviewing activities annually, monitoring progress against key performance indicators and involving residents in planning activities, thereby improving quality of life in neighbourhoods through;

- Providing educational and recreational activities and support for children, their families and adults;
- Providing day-care work opportunities, volunteer opportunities and apprenticeships
- Providing childcare provision
- Providing empowering parental support and services for families.
- Promoting access to education and training initiatives and increasing the scope and range of quality volunteer opportunities;
- Promoting and facilitating social and recreational activities and networks;
- Providing local people with the opportunity to access quality training programmes through volunteering and casual work so that we can 'grow our own' suitably trained and qualified staff to deliver the charity's services; and
- Developing access points for services in the community.

ST PETER'S COMMUNITY PARTNERSHIP

REPORT OF THE TRUSTEES for the Year Ended 30 September 2018

OBJECTIVES AND ACTIVITIES

Community development support is provided to enable volunteer led community groups to operate effectively. This includes:

- The management of ad hoc projects and initiatives that support community cohesion; and
- Consultation with residents and stakeholders to ensure that the needs of local people are met.

Promoting access to education and training initiatives and improving the range of employment opportunities available to local people. This includes:

- Community outreach activities to engage with those residents who are hardest to reach and at risk of social isolation;
- The development of social training to provide real work experience as a stepping-stone to open employment;
- Facilitation of accredited training programmes with partners; and
- Providing learning support in community settings.

The charity's services are provided for the public benefit when we target those who are isolated and vulnerable. Specific programmes may be restricted by funders and so we target residents who are marginalised, have low incomes and have specific needs. All our services are provided free at point of delivery ensuring that those residents who face the most difficult barriers can engage in services and opportunities that they would otherwise not have access to.

Promoting and facilitating social and recreational activities and networks. This includes:

- Providing for the development of activities for children, young people and families, in particular those that meet "Every Child Matters"; and
- Facilitating the development of social networks and local forums
- Supporting the management and maintenance of community spaces and community assets, both existing and new.

Contribution of volunteers

Local residents and representatives of community groups contribute on a voluntary basis to the management of the organisation through both the Board of Trustees and in the delivery of services.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Services have continued to be delivered in accordance with Funding Agreements as for previous years. During 2017/2018 our trustees and staff have played a crucial role in continuing and improving the quality of our charitable activities. Board members and staff work hard to help improve the quality of life for local people.

St Peter's Community Partnership funding:

In 2017/8 there were several small grants awarded to the charity, enabling the running of specific projects. Greenscape gift aided £906 to the charity during the 2017/2018 financial year. Income has been diversified through creche provision, room hire, training, family contact services and an onsite pre-school nursery to help the charity become more sustainable.

ST PETER'S COMMUNITY PARTNERSHIP

REPORT OF THE TRUSTEES for the Year Ended 30 September 2018

ACHIEVEMENT AND PERFORMANCE

Charity (LEAP) Activity 2017 / 2018

In 2017 / 2018 the Charity continued to establish its hub the LEAP Centre at Clyde House to create vibrant, inclusive and enabling space where children, families and individuals feel safe, supported and empowered to achieve more. The centre has flourished further this year and footfall has increased again. Our work is further embedded within the local infrastructure through strengthened partnerships with statutory and voluntary sector organisations. Services have grown and developed to meet local need. Projects delivered between October 2017 and September 2018 include:

Childcare, School Readiness and Early Learning Provision

Little Leaps Pre-School

Our Ofsted registered pre-school provision accommodates up to 20 full time children. The nursery provides a small, homely setting that can meet the complex needs of local children. We were inspected by Ofsted in September 2016 and received a rating of Good. In 2016/ 17, the Charity received external funding to develop pre-school outdoor play provision.

Creche Service

The provision of peripatetic childcare which provides quality play and early learning experiences for vulnerable children and also removes barriers to education for parents. This year we have provided services for Local Authorities and the voluntary sector.

School Readiness Support

Provision of early learning courses for children and parents, encouraging the development of essential skills for local pre-school children and recognising parents role as first educator.

Family Contact Services

As an enhanced NACCC accredited centre, the Charity provides family support through supervised and supported contact work after family breakdown and separation. This year we have provided services to Local Authorities and Cafcass alongside direct referral from families.

Adult reading support

Evidence based reading support for adult non-readers. The project is delivered by trained volunteer reading mentors and co-ordinated by a Project Lead.

Parenting support and education for parents and children experiencing domestic abuse

Bespoke parenting courses and support which raise awareness of the impact of environmental trauma on children's outcomes.

Support for adults with mild to moderate learning disabilities

During the year, we launched a therapeutic horticultural project for adults with mild to moderate learning disabilities at community allotments / green space managed by our Social Enterprise, Greenscape.

St Peter's Trading Partnership (Greenscape) Ltd:

St Peter's Trading Partnership (Greenscape) Ltd.'s service has continued to provide environmental programmes to a range of customers. At the same time, it has provided training and employment opportunities for local people and opportunities for training, wellbeing and skill development through adult day-care provision.

In January 2018, Greenscape took over the management of local allotments to enable us to deliver BLOOM, a therapeutic horticultural project for adults with mild to moderate learning disabilities.

Greenscape continues to carry out grounds maintenance contracts for Ashton Pioneer Homes, Foundation UK and Tameside MBC adult services care homes. In October 2015, Greenscape won a 3 year contract with Tameside MBC to undertake day-care services for people with learning difficulties and has continued to provide that care within supervised teams undertaking a range of activities.

ST PETER'S COMMUNITY PARTNERSHIP

REPORT OF THE TRUSTEES for the Year Ended 30 September 2018

Greenscape continues to work with people who are often furthest away from the job market through volunteering opportunities. Volunteering increases knowledge and skills and improves wellbeing through better feelings of self-worth, respect and purposefulness.

Greenscape has had a growing involvement with friends groups across Tameside which has increased over the last few years. The current government drive towards devolution and localism could see an even larger role for local communities in taking an active role in managing green spaces.

Greenscape is committed to working with community groups who wish to encourage play and wellbeing within their green spaces and have been commissioned during 2017/18 to undertake more practical tasks such as drainage and planting to improve/maintain community spaces.

FINANCIAL REVIEW

Investment policy and objectives

The charity has the power to make any investment which the trustees wish. However with regard to liquidity requirements, the trustees have decided to keep any spare funds not required for immediate use in an interest bearing account.

Reserves policy and financial review

St Peter's Community Partnership recognises that when it is operating projects which are grant funded and those commissioned by the Local Authority, it is responsible and accountable for public funds. It further recognises that it needs clarity and transparency in demonstrating how these funds are managed and in particular the level of funds that it judges appropriate to hold in reserve.

St Peter's Community Partnership has a Reserves Policy in place which states that the appropriate level of reserves held should be around 25% of the current year's forecast expenditure, in order to match the charity's present needs and commitments. This would equate to approximately £41,233. The reserves policy was formally reviewed in June 2011 and is still deemed to be relevant, and the levels appropriate for the current trading environment.

Reserves are necessary to St Peter's Partnership to provide:

- operating capital, to cover short term cash flow problems as the majority of funding is received in arrears;
- contingency funds to cover unexpected costs and liabilities and short term funding to cover possible gaps in grant allocations;
- development funds to enable St Peter's Community Partnership to invest in pilot initiatives or build internal capacity prior to external funding becoming available; and
- funds to enable the organisation to meet its likely outstanding obligations if circumstances arise where the trustees are obliged to wind up the company.

Restricted funds held at the end of each year are carried forward for the future support of specific projects. For the 2017/2018 year, these restricted funds are minimal in extent.

As at 30 September 2018 the level of free funds held by the charity was £20,295 (2017: £48,041).

LOOKING TO 2018/2019

During 2018/2019 the Charity will continue to embed its projects and develop new initiatives, in line with its objectives. The Charity's Pre-School Provision and Family Contact Services will be prioritised to ensure the continuance of much needed services within the community.

The Charity will continue to prioritise its future sustainability through diversified income streams, with a particular emphasis on securing funding to support core costs.

ST PETER'S COMMUNITY PARTNERSHIP

REPORT OF THE TRUSTEES for the Year Ended 30 September 2018

Trading Subsidiary

Greenscape will prioritise the securing of new contracts and maximise opportunities to embed its services further.

Greenscape will undertake a further strategic review of its operations with a view to becoming a more reliable income stream for the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

St Peter's Community Partnership is a company limited by guarantee incorporated on 18 March 2003, and registered as a charity on 2 October 2003. The charity was established under a Memorandum of Association which specified the objects and powers of the charity, and it is governed by its Articles of Association dated 2 December 2002.

Trustees

The trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are set out on page 7.

Organisational structure

St Peter's Community Partnership is a registered charity and a company limited by guarantee, and operates under Memorandum and Articles of Association approved by the Charity Commission.

The Board of Trustees of St Peter's Community Partnership consists of up to 12 representatives who are local residents or from local community groups or local agencies operating in the area. One third of the trustees retire each year. The trustees have the power to co-opt associate board members, observers and to set up sub-committees and task groups. The existing board members propose and approve new trustees.

Decision making

The trustees manage the charity. The full Board of Trustees meets a minimum of 4 times a year, including general meetings. The full board is mainly concerned with policy matters and the strategic direction of the organisation. Subgroups of the board operate between board meetings to oversee the two main parts of the organisation, LEAP and Greenscape.

If important matters arise in between scheduled meetings, a single issue meeting is arranged. Alternatively, the Chief Officer and the Board of Trustees communicate via email and telephone in order to reach a decision.

The Chief Officer has delegated responsibility for day to day management of the charity, as agreed by the Board.

Induction and training of new trustees

New trustees are provided with an induction programme which includes a visit to the premises managed by the charity, an initial meeting with the Chief Officer and Chair of Trustees an opportunity to meet the staff. The trustees are encouraged to attend and participate in appropriate training activities that will help them in their role.

The charity recruits new board members primarily through the local community network in order to ensure that the organisation maintains its integrity as a community-led Development Trust. A skills analysis is carried out annually in order to identify gaps that may have arisen and these may be filled, where appropriate, through a targeted recruitment process.

ST PETER'S COMMUNITY PARTNERSHIP

REPORT OF THE TRUSTEES for the Year Ended 30 September 2018

Trustees' responsibilities in relation to the financial statements

Company and charity law require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the group and charity and the incoming resources and application of resources, including the net income or expenditure, of the group for the year. In preparing those financial statements the trustees are required to:

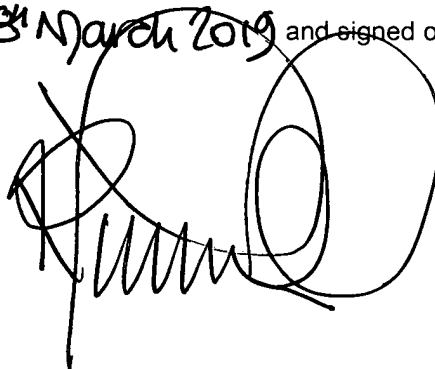
- select suitable accounting policies and then apply them consistently;
- make sound judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in operation

The trustees have overall responsibility for ensuring that the charity has appropriate systems of control, financial and otherwise. They are also responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the group and charity, and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the board on 28th March 2019 and signed on its behalf by

Revd. Roger Farnworth
Chair

A large, stylized handwritten signature in black ink, likely belonging to Revd. Roger Farnworth, is written over the text "and signed on its behalf by". The signature is composed of several loops and a long horizontal stroke at the bottom.

ST PETER'S COMMUNITY PARTNERSHIP

**REPORT OF THE TRUSTEES
for the Year Ended 30 September 2018**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1099806

Registered office
Clyde House
Clyde Street
Ashton-under-Lyne
Lancashire
OL7 0NQ

Trustees

Antony Edward Berry
Joyce Bowerman
Roger Farnworth - Chair
Ann Jones
Shajeda Khanom
Ezi Otti Ojimiwe – Vice Chair
Charlie Patel
William Ormsby
Stephen Miley

Appointed 24 November 2017

Company Secretary
Joanne Parry-Gee

Independent examiner
Moss & Williamson Limited
Booth Street Chambers
Booth Street
Ashton-under-Lyne
Lancashire
OL6 7LQ

Bankers
Unity Trust Bank
9 Brindley Place
Birmingham
B1 2HB

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST PETER'S COMMUNITY PARTNERSHIP**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2018, which are set out on pages nine to twenty one.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Evans FCA
ICAEW
Moss & Williamson Limited
Booth Street Chambers
Booth Street
Ashton-under-Lyne
Lancashire
OL6 7LQ

Date:

28/03/2019

ST PETER'S COMMUNITY PARTNERSHIP

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 30 September 2018**

		Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
	Notes				
INCOME FROM					
Donations and legacies	3	-	13,173	13,173	51,931
Charitable activities					
Incoming resources		102,929	-	102,929	89,572
Other trading activities					
Commercial trading operations	4	228,000	-	228,000	194,984
		<hr/>	<hr/>	<hr/>	<hr/>
Total Income		330,929	13,173	344,102	336,487
 EXPENDITURE ON					
Costs of raising funds					
Commercial trading operations		202,969	-	202,969	192,742
Charitable activities					
Outgoing resources	5	139,265	22,373	161,638	170,865
		<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditure	6	342,234	22,373	364,607	363,607
 NET INCOME/(EXPENDITURE)		(11,305)	(9,200)	(20,505)	(27,120)
 Transfers between funds	17	<u>157</u>	<u>(157)</u>	<u>-</u>	<u>-</u>
 Net movement in funds		(11,148)	(9,357)	(20,505)	(27,120)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>230,662</u>	<u>11,915</u>	<u>242,577</u>	<u>269,697</u>
 TOTAL FUNDS CARRIED FORWARD		<u>219,514</u>	<u>2,558</u>	<u>222,072</u>	<u>242,577</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

ST PETER'S COMMUNITY PARTNERSHIP

CONSOLIDATED BALANCE SHEET (REGISTERED NUMBER 04700602)

At 30 September 2018

	Notes	Charity 2018 £	Charity 2017 £	Group 2018 £	Group 2017 £
FIXED ASSETS					
Tangible assets	11	163,202	166,049	165,518	169,652
CURRENT ASSETS					
Debtors	12	9,626	11,090	60,237	42,338
Cash at bank and in hand		70,488	103,893	78,294	109,000
		80,114	114,983	138,531	151,338
CREDITORS					
Amounts falling due within one year	14	(54,801)	(39,668)	(60,815)	(49,032)
NET CURRENT ASSETS		25,313	75,315	77,716	102,306
TOTAL ASSETS LESS CURRENT LIABILITIES		188,515	241,364	243,234	271,958
CREDITORS					
Amounts falling due after more than one year	15	(21,162)	(29,381)	(21,162)	(29,381)
NET ASSETS		167,353	211,983	222,072	242,577
UNRESTRICTED FUNDS					
General	17	20,295	48,041	20,295	48,041
Non-charitable trading funds	17	-	-	54,719	30,594
Designated	17	144,500	152,027	144,500	152,027
		164,795	200,068	219,514	230,662
RESTRICTED FUNDS	17	2,558	11,915	2,558	11,915
TOTAL FUNDS		167,353	211,983	222,072	242,577

The notes form part of these financial statements

ST PETER'S COMMUNITY PARTNERSHIP
CONSOLIDATED BALANCE SHEET - CONTINUED
At 30 September 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2018 in accordance with Section 476 of the Companies Act 2006.

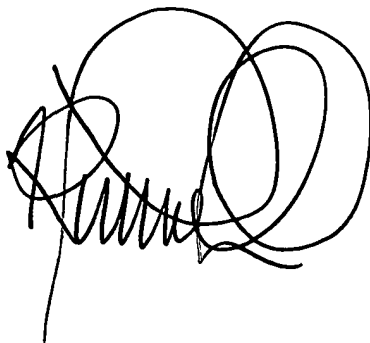
The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on *28th March 2019* and were signed on its behalf by:

Revd. Roger Farnworth
Chair

A handwritten signature in black ink, consisting of a large, stylized 'R' followed by a series of loops and a long horizontal stroke.

The notes form part of these financial statements

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS for the Year Ended 30 September 2018

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)'; Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Companies Act 2006 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

Going concern

Having reviewed the current working capital position, the forecast trading and capital commitment spend, the directors believe that there are no apparent reasons that the charity will not continue to operate for the foreseeable future and as such the financial statements have been prepared on the basis that St Peter's Community Partnership is and will continue to be a going concern.

Group financial statements

These financial statements consolidate the results of the charitable company and its wholly-owned subsidiary St Peter's Trading Partnership (Greenscape) Limited on a line by line basis. A separate statement of financial activities and income and expenditure account for the charitable company are not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act.

Income

Voluntary income including donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions for use have been met. Income from commercial trading activities is recognised as earned (as the related goods and services are provided). Income received from the sale of goods and services is recognised in the financial statements in the period in which the goods are sold or the service provided. Revenue grants are credited to the Statement of Financial Activities when the charity is entitled to them. Investment income is recognised on a receivable basis. The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the trustees' annual report.

Expenditure

Resources expended are accounted for on an accruals basis and have been classified under headings that aggregate all costs relating to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Costs of generating funds are those incurred in trading activities that raise funds. Grants payable are charged in the period when the offer is conveyed to the recipient. Project costs include expenditure on direct costs and support costs relating to these activities. Support costs are those incurred directly in support of expenditure on the objects of the charity and have been allocated to activity cost categories on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 20% on cost
Sports equipment	- 20% on cost

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS for the Year Ended 30 September 2018

1. ACCOUNTING POLICIES - continued

Taxation

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

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objects of the charity, and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors, or which have been raised by the charity for particular purposes. Expenditure which meets these criteria is allocated to the fund. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital and was incorporated in England & Wales. The liability of each member in the event of winding-up is limited to £1.

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2018

3. INCOME DONATIONS AND LEGACIES

	2018 £	2017 £
Restricted funds		
Santander – Read for Life	5,000	-
TMBC – Daisy Chain	2,300	-
Postcode Trust	-	19,075
Tesco Bags of Help	-	8,000
Tameside YES Scheme	-	6,459
GMPPC – Great Readers	-	4,976
Other	5,873	13,421
	<u>13,173</u>	<u>51,931</u>

4. INCOME FROM OTHER TRADING OPERATIONS

The charitable company owns a trading subsidiary: St Peter's Trading Partnership (Greenscape). The company is incorporated in the UK and is limited by guarantee. A summary of the trading results is set out below:

	Subsidiary 2018 £	Subsidiary 2017 £
Turnover	228,000	194,984
Cost of sales and administration costs	(201,994)	(191,792)
Governance costs	(975)	(950)
Net Profit	25,031	2,242
Amount gift aided to the charity	(906)	(38,146)
Corporation tax	-	-
Surplus for the financial year	<u>24,125</u>	<u>(35,904)</u>
The assets and liabilities of the subsidiaries were		
Fixed assets	2,316	3,603
Current assets	58,417	36,355
Current liabilities	(6,014)	(9,364)
Total net liabilities	<u>54,719</u>	<u>30,594</u>
Aggregate share capital and reserves	<u>54,719</u>	<u>30,594</u>

5. CHARITABLE ACTIVITIES COSTS

	2018 £	2017 £
Project costs	72,723	83,117
Support costs	88,915	87,748
	<u>161,638</u>	<u>170,865</u>

ST PETER'S COMMUNITY PARTNERSHIP
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2018

6. ANALYSIS OF TOTAL RESOURCES EXPENDED

	Project costs	Support costs	Group
	£	£	£
Project costs	48,688	-	48,688
Staff costs	218,293	52,714	271,007
Office costs	-	32,183	32,183
Depreciation	-	8,814	8,814
Audit, accountancy and tax	-	3,705	3,705
Financing and reporting	-	210	210
	<u>266,981</u>	<u>97,626</u>	<u>364,607</u>

Audit, accountancy and tax includes an accrual for the independent examination fee of £2,075 (2017: £2,000).

7. NET INCOME/(EXPENDITURE)

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

	2018	2017
	£	£
Depreciation - owned assets	8,814	7,515
Hire of plant and machinery	<u>2,789</u>	<u>2,925</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2018 nor for the year ended 30 September 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2018 nor for the year ended 30 September 2017.

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2018

9. STAFF COSTS

	2018 £	2017 £
Wages and salaries	251,669	228,137
Social security costs	16,216	14,562
Other pension costs	<u>3,122</u>	<u>2,755</u>
	<u>271,007</u>	<u>245,454</u>

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

	2018	2017
Projects	4	4
Support	2	1
Trading	<u>7</u>	<u>7</u>
	<u>13</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME FROM			
Donations and legacies	-	51,931	51,931
Charitable activities			
Incoming resources	89,572	-	89,572
Commercial trading operations	194,984	-	194,984
Investment income	<u>-</u>	<u>-</u>	<u>-</u>
Total	284,556	51,931	336,487
EXPENDITURE ON			
Commercial trading operations	192,742	-	192,742
Charitable activities			
Outgoing resources	<u>134,757</u>	<u>36,108</u>	<u>170,865</u>
Total	327,499	36,108	363,607
NET INCOME/(EXPENDITURE)	(42,943)	15,823	(27,120)
Transfers between funds	<u>3,908</u>	<u>(3,908)</u>	<u>-</u>
Net movement in funds	(39,035)	11,915	(27,120)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>269,697</u>	<u>-</u>	<u>269,697</u>
TOTAL FUNDS CARRIED FORWARD	<u>230,662</u>	<u>11,915</u>	<u>242,577</u>

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2018

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 October 2017	174,926	15,947	29,725
Additions	-	-	4,680
Disposals	-	(1,234)	-
At 30 September 2018	<u>174,926</u>	<u>14,713</u>	<u>34,405</u>
DEPRECIATION			
At 1 October 2017	11,151	14,853	27,451
Charge for year	3,498	375	4,029
Eliminated on disposal	-	(1,234)	-
At 30 September 2018	<u>14,649</u>	<u>13,994</u>	<u>31,480</u>
NET BOOK VALUE			
At 30 September 2018	<u>160,277</u>	<u>719</u>	<u>2,925</u>
At 30 September 2017	<u>163,775</u>	<u>1,094</u>	<u>2,274</u>
	Motor vehicles £	Totals £	
COST			
At 1 October 2017	24,900	245,498	
Additions	-	4,680	
Disposals	-	(1,234)	
At 30 September 2018	<u>24,900</u>	<u>248,944</u>	
DEPRECIATION			
At 1 October 2017	22,391	75,846	
Charge for year	912	8,814	
Eliminated on disposal	-	(1,234)	
At 30 September 2018	<u>23,303</u>	<u>83,426</u>	
NET BOOK VALUE			
At 30 September 2018	<u>1,597</u>	<u>165,518</u>	
At 30 September 2017	<u>2,509</u>	<u>169,652</u>	

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 30 September 2018

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Charity 2018 £	Charity 2017 £	Group 2018 £	Group 2017 £
Trade debtors	6,516	8,026	53,965	36,774
Prepayments	<u>3,110</u>	<u>3,064</u>	<u>6,272</u>	<u>5,564</u>
	<u>9,626</u>	<u>11,090</u>	<u>60,237</u>	<u>42,338</u>

13. CURRENT ASSET INVESTMENTS

Investment in subsidiary

The charity has the following wholly owned trading subsidiary which is incorporated in the United Kingdom:

St Peter's Trading Partnership (Greenscape) Limited (Registered Company Number 06393165) is the trading arm of St Peter's Community Partnership and is a professional gardening and maintenance business which contributes its surplus income to the development and sustainability of all charitable activities delivered by the organisation. As part of its social objectives relative to the charity, Greenscape provides opportunities for local people to increase their work readiness and employability prospects by developing skills and knowledge in horticulture, gardening, grounds maintenance, health and safety. The project particularly supports people with a learning disability or long term health issue by helping them to gain skills, confidence and improved wellbeing through purposeful experiences.

The profit and loss account for the year ended 30 September 2018 is as follows:

	2018 £	2017 £
Turnover	228,000	194,984
Operating costs	<u>(203,875)</u>	<u>(230,888)</u>
Operating profit	24,125	(35,904)
Taxation	-	-
Retained in St Peter's Trading Partnership (Greenscape) Limited	<u>24,125</u>	<u>(35,904)</u>

The assets and liabilities of St Peter's Trading Partnership (Greenscape) Limited at 30 September 2018 were:

	2018 £
Fixed assets	2,316
Current assets	58,417
Creditors: amounts falling due within one year	<u>(6,014)</u>
Total net assets	<u>54,719</u>
Aggregate share of capital and reserves	<u>54,719</u>

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2018

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Charity 2018 £	Charity 2017 £	Group 2018 £	Group 2017 £
Bank loans and overdrafts (see note 16)	9,960	9,960	9,960	9,960
Trade creditors	31,037	17,767	32,980	24,885
Tax	-	-	-	-
VAT	8,036	6,560	10,860	7,856
Other creditors	2,750	2,309	3,022	2,309
Accrued expenses	<u>3,018</u>	<u>3,072</u>	<u>3,993</u>	<u>4,022</u>
	<u>54,801</u>	<u>39,668</u>	<u>60,815</u>	<u>49,032</u>

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

	Charity 2018 £	Charity 2017 £	Group 2018 £	Group 2017 £
Bank loans (see note 16)	<u>21,162</u>	<u>29,381</u>	<u>21,162</u>	<u>29,381</u>

16. LOANS

An analysis of the maturity of loans is given below:

	Charity 2018 £	Charity 2017 £	Group 2018 £	Group 2017 £
Amounts falling due within one year on demand:				
Bank loans	<u>9,960</u>	<u>9,960</u>	<u>9,960</u>	<u>9,960</u>
Amounts falling between one and two years:				
Bank loans – 1-2 years	<u>19,920</u>	<u>19,920</u>	<u>19,920</u>	<u>19,920</u>
Amounts falling due between two and five years:				
Bank loans 2-5 years	<u>1,242</u>	<u>9,461</u>	<u>1,242</u>	<u>9,461</u>

The loan is secured by a legal charge over Clyde House which has been acquired with the loan.

The loan is repayable in equal instalments over 13 years commencing 12 months from the date of the draw down. The interest rate applicable to the loan is 0% for 2 years from the initial draw down on all funds drawn up to 31 March 2010, then rising to 6% per annum.

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2018

17. MOVEMENT IN FUNDS

	At 1.10.17 £	Net movement in funds £	Transfers between funds £	At 30.9.18 £
Unrestricted funds				
General fund	48,041	(36,336)	8,590	20,295
Trading subsidiary	30,594	25,031	(906)	54,719
Designated funds				
Fixed asset fund	152,027	(-)	(7,527)	144,500
Restricted funds				
GMPCC – Great Readers	1,117	(1,151)	34	-
Postcode Trust – Great Readers	7,948	(7,242)	(706)	-
Cafcass – Supported Contact	2,850	(2,375)	-	475
Big Lottery – Stair Lift	-	(191)	191	-
Tameside YES Scheme	-	-	-	-
Big Lottery – Door Entry	-	(247)	247	-
Action Together – Early Years	-	(13)	13	-
Santander – Read for Life	-	2,024	59	2,083
TMBC – Daisy Chain	-	(205)	205	-
Donation	-	200	(200)	-
	<u>11,915</u>	<u>(9,200)</u>	<u>(157)</u>	<u>2,558</u>
TOTAL FUNDS	<u>242,577</u>	<u>(20,505)</u>	<u>-</u>	<u>222,072</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,929	(139,265)	(36,336)
Trading subsidiary	228,000	(202,969)	25,031
Designated funds			
Fixed asset fund	-	-	-
Restricted funds			
GMPCC – Great Readers	-	(1,151)	(1,151)
Postcode Trust – Great Readers	-	(7,242)	(7,242)
Cafcass – Supported Contacts	-	(2,375)	(2,375)
Big Lottery – Stair Lift	2,083	(2,274)	(191)
Tameside YES Scheme	637	(637)	-
Big Lottery – Door Entry	1,508	(1,755)	(247)
Action Together – Early Years	1,445	(1,458)	(13)
Santander – Read for Life	5,000	(2,976)	2,024
TMBC – Daisy Chain	2,300	(2,505)	(205)
Donation	200	-	200
	<u>13,173</u>	<u>(22,373)</u>	<u>(9,200)</u>
TOTAL FUNDS	<u>344,102</u>	<u>(364,607)</u>	<u>(20,505)</u>

ST PETER'S COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 30 September 2018

17. MOVEMENT IN FUNDS – continued

Description, nature and purpose of funds

Unrestricted funds

Designated Fixed Asset Fund: comprises those funds that are not free funds and represents the net book value of the charity's tangible fixed assets and investment property less borrowings thereon.

Restricted funds

GMPCC – Great Readers: funding to support adult literacy

Postcode Trust – Great Readers: funding to support adult literacy

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

Big Lottery – Stair Lift: funding to purchase a stair lift at Clyde House

Tameside YES Scheme: funding to support employment of an apprentice

Big Lottery – Door Entry System: funding to purchase a door entry system at Clyde House

Action Together – Early Years Grant: funding to support to deliver early years interventions

Santander – Read for Life: funding to support adult literacy

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

Donation from Rotary Club: donation towards cost of a laptop

18. LEASING AGREEMENTS

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

	2018	2017
	£	£
Within one year	1,253	6,444
Between one and five years	-	-
	<u>1,253</u>	<u>6,444</u>

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2018.