

COMPANY REGISTRATION NUMBER: 05773425
CHARITY REGISTRATION NUMBER: 1122457

Cheshire Asian and Minority Communities Council
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2018

HARGREAVES AND WOODS

Chartered accountant
Cholmondeley House
Dee Hills Park
Chester
Cheshire
UK
CH3 5AR



Cheshire Asian and Minority Communities Council

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2018

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Cheshire Asian and Minority Communities Council

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2018

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 March 2018.

Reference and administrative details

Registered charity name	Cheshire Asian and Minority Communities Council
Charity registration number	1122457
Company registration number	05773425
Principal office and registered office	CAMCC at the Unity Centre 17 Cuppin Street Chester Cheshire CH1 2BN

The trustees

A Noor	
E M Bott	
HTM Omari	
B Virdee-Lace	
JT Solomon	(Resigned 1 April 2017)
J Uddin	(Resigned 1 April 2017)
S A Salam	(Resigned 1 April 2017)
T K Dayama	(Resigned 1 April 2017)
Dr A Malique	(Resigned 1 April 2017)
S Choudhury-Islam	(Resigned 1 April 2017)

Accountants	Hargreaves and Woods Chartered accountant Holmondeley House Dee Hills Park Chester Cheshire UK CH3 5AR
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Cheshire Asian and Minority Communities Council

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2018

Structure, governance and management

Cheshire Asian & Minority Communities Council (CAMCC) was originally incorporated as Chester Asian Council. It is a small charitable company, limited by guarantee, and constituted by Memorandum and Articles of Association. The company changed its name by Special Resolution on 21 September 2010, as notified to Companies House on 6 October 2010.

Appointment of Trustees

New trustees are appointed following nominations and voting by the members of CAMCC at its AGM. During the year the existing trustees may fill any casual vacancies on the board, and / or co-opt particular individuals to serve until the following AGM.

Objectives and activities

Empowering Asian and black and minority ethnic (BAME) community members to make well informed choices and take up opportunities so that they can make a greater contribution to community and society, and achieve wellbeing and potential.

CAMCC aims to promote community wellbeing and development through the provision of support, advice and practical assistance to members of the local Asian and minority communities who live, work in or visit Chester and Cheshire.

CAMCC, as far as possible, works across communities and with relevant local agencies and service providers (public, voluntary or private) to raise awareness of the needs and expectations of local Asian communities and individuals, and to support other ethnic minority communities / individuals to express their own needs, perspectives and expectations.

CAMCC aims to provide and support capacity building and sustainability within the diverse communities of Chester and Cheshire. In all their activities, the trustees have due consideration for the Charity Commission guidance on Public Benefit.

Achievements and performance

During this year, no activities were undertaken by the charity.

Cheshire Asian and Minority Communities Council

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2018

Financial review

Within the prevailing stringent national and local economic context, CAMCC's future depends on sufficient of its members being able to take practical responsibility for key areas of work and business planning. A modest level of core funding remains essential if CAMCC is to have a chance of appropriately addressing some of the very many UNMET needs of members of the local Asian and Minority communities.

Reserves Policy

The trustees have adopted the policy that any available unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure.

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 20 December 2018 and signed on behalf of the board of trustees by:



A Noor
Director

Cheshire Asian and Minority Communities Council

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Cheshire Asian and Minority Communities Council

Year ended 31 March 2018

I report to the trustees on my examination of the financial statements of Cheshire Asian and Minority Communities Council ('the charity') for the year ended 31 March 2018.

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 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.



HARGREAVES AND WOODS
Chartered accountant

Cholmondeley House
Dee Hills Park
Chester
Cheshire
UK
CH3 5AR

20 December 2018

Cheshire Asian and Minority Communities Council

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

31 March 2018

		Unrestricted funds £	2018 Restricted funds £	Total funds £	2017 Total funds £
Income and endowments	Note				
Donations and legacies	5	—	—	—	15,366
Total income		<u>—</u>	<u>—</u>	<u>—</u>	<u>15,366</u>
Expenditure					
Expenditure on charitable activities	6,7	519	—	519	6,722
Total expenditure		<u>519</u>	<u>—</u>	<u>519</u>	<u>6,722</u>
Net (expenditure)/income and net movement in funds		<u>(519)</u>	<u>—</u>	<u>(519)</u>	<u>8,644</u>
Reconciliation of funds					
Total funds brought forward		439	9,250	9,689	1,045
Total funds carried forward		<u>(80)</u>	<u>9,250</u>	<u>9,170</u>	<u>9,689</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 7 to 14 form part of these financial statements.

Cheshire Asian and Minority Communities Council

Company Limited by Guarantee

Statement of Financial Position

31 March 2018

		2018 £	2017 £
Fixed assets			
Tangible fixed assets	12	504	672
Current assets			
Cash at bank and in hand		8,966	9,497
Creditors: amounts falling due within one year	13	300	480
Net current assets		8,666	9,017
Total assets less current liabilities		9,170	9,689
Net assets		9,170	9,689
Funds of the charity			
Restricted funds		9,250	9,250
Unrestricted funds		(80)	439
Total charity funds	14	9,170	9,689


For the year ending 31 March 2018 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 20 December 2018, and are signed on behalf of the board by:



A Noor
Director

The notes on pages 7 to 14 form part of these financial statements.

Cheshire Asian and Minority Communities Council

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2018

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is CAMCC at the Unity Centre, 17 Cuppin Street, Chester, Cheshire, CH1 2BN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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

The trustees consider that funding is an important issue in the current economic climate, however the accounts are prepared on a going concern basis.

Disclosure exemptions

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

Cheshire Asian and Minority Communities Council

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

3. Accounting policies *(continued)*

Incoming resources

All income is 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 services and time is not quantified in the accounts. The value cannot be reliably measured, and has been substantial. The charity appreciates that without this help from supporters, it would be difficult to survive.
- 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.

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.

Cheshire Asian and Minority Communities Council

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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:

Fixtures and fittings - 25% reducing balance

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.

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.

Cheshire Asian and Minority Communities Council

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

4. Limited by guarantee

Cheshire Asian and Minority Communities Council is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required, not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
Donations general	—	—	—

Cheshire Asian and Minority Communities Council

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2018	Total fund 2017
	£	£	£	£
General Fund	168	–	168	5,423
Lottery Fund	–	–	–	750
Governance costs	–	351	351	549
	<u>168</u>	<u>351</u>	<u>519</u>	<u>6,722</u>

8. Net (expenditure)/income

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

	2018 £	2017 £
Depreciation of tangible fixed assets	<u>168</u>	<u>225</u>

9. Independent examination fees

	2018 £	2017 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>300</u>	<u>480</u>

10. Staff costs

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

	2018 £	2017 £
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The average head count of employees during the year was Nil (2017: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2018 No.	2017 No.
Number of staff - Trustees	<u>4</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2017: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Cheshire Asian and Minority Communities Council

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

12. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2017 and 31 March 2018	<u>5,673</u>
Depreciation	
At 1 April 2017	5,001
Charge for the year	168
At 31 March 2018	<u>5,169</u>
Carrying amount	
At 31 March 2018	<u>504</u>
At 31 March 2017	<u>672</u>

13. Creditors: amounts falling due within one year

	2018 £	2017 £
Other creditors	<u>300</u>	<u>480</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2017 £	Expenditure £	At 31 March 2018 £
General funds	<u>439</u>	<u>(519)</u>	<u>(80)</u>

Restricted funds

	At 1 April 2017 £	Expenditure £	At 31 March 2018 £
Restricted Fund	<u>9,250</u>	<u>—</u>	<u>9,250</u>

Restricted funding of £10,000 was received in the previous year to be used for community development.

Cheshire Asian and Minority Communities Council

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Tangible fixed assets	220	284	504	672
Current assets	–	8,966	8,966	9,497
Creditors less than 1 year	(300)	–	(300)	(480)
Net assets	<u>(80)</u>	<u>9,250</u>	<u>9,170</u>	<u>9,689</u>