

REGISTERED COMPANY NUMBER: 05778029 (England and Wales)
REGISTERED CHARITY NUMBER: 1122707

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2018
for
Friends of Flintshire CABx Limited**

TUESDAY



A19 *A7JM3LV4* #367
27/11/2018
COMPANIES HOUSE

Gardners Accountants Limited
Chartered Accountants
Brynford House
21 Brynford Street
Holywell, Flintshire
CH8 7RD

Friends of Flintshire CABx Limited

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for the year ended 31 March 2018**

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Friends of Flintshire CABx Limited
Report of the Trustees
for the year ended 31 March 2018

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2018. 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

Objectives and aims

In setting the objectives of the charity and planning the activities of the charity, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit. The charity's purposes as set out in the objects contained in the company's Memorandum of Association are:

1. The provision of facilities for recreation and other leisure time activities in the interest of social welfare, with a view to improving the conditions of life of persons living in the area of benefit who have need by reason of their youth, age, infirmity or disability, financial hardship or social and economic circumstances;
2. The advancement of the education of the public through the use of new technology;
3. The provision, maintenance and improvement of public amenities for the public benefit in the area of benefit.

For the purposes of this charity the area of benefit is Flintshire and its surrounding area.

Ensuring our work delivers our aims

The aims, objectives and activities of the charity are reviewed each year. This review looks at what has been achieved and the outcome of the work performed in the previous twelve months. The review looks at the success of each key activity and the benefits they have brought to those who participated in the activities.

The review also helps the charity ensure that its aim, objectives and activities remain focused on the charity's stated purposes. The charity has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Cafe continues to provide affordable, healthy meals to our customers. We also provide opportunities to local people, helping them to gain work experience, learn new skills and meet new friends.

We attended the Connah's Quay Festival event, selling cakes and promoting the cafe on our stall.

Our classes and groups continue to be popular with customers. These included a knitting group, art classes, and family tree research.

During the year we purchased new computers and monitors with grant funding from Comic Relief and One-Stop Carriers for Causes. This has improved the experience for cafe customers who want to use the internet and those carrying out family tree research.

One of our proudest achievements this year has been the establishment of a monthly Memory Cafe for people with dementia and their carers. This gives people and opportunity to socialise in a safe environment. We will continue to develop this in the next year.

Friends of Flintshire CABx Limited
Report of the Trustees
for the year ended 31 March 2018

FINANCIAL REVIEW

Reserves policy

Friends of Flintshire CABx Limited continues to rely on grants, sales and donations to deliver its services and the trustees continue to address the current and future financial need to maintain the services provided.

The trustees maintain that it would be prudent to set aside an amount equivalent to three months' operating expenditure. This amount will include a contractual commitment reserve - a reserve to ensure that the charity is able to cover contracted payments to staff such as redundancy, provision for locum maternity cover, and the costs of any disciplinary and/or grievance procedures which may arise.

This reserve policy is monitored and reviewed by the trustees annually.

ADDITIONAL FINANCIAL INFORMATION

During the financial year, Friends of Flintshire CABx would like to thank the following for grants received:

Comic Relief Cash - for new computers
National Vegetarian Week - for a Vegetarian event
One Stop Carriers for Causes - for new computer screens
The Blakemore Trust - for a donation towards a defibrillator
Connah's Quay Mayor - for a donation towards the Memory Cafe
Parc Adfer/Wheelabrator - for a TV/DVD player

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Memorandum and Articles of Association of 11 April 2006 were amended by special resolution dated 28 January 2008.

Organisational structure

Friends of Flintshire CABx Limited is managed by a Board of Trustees and the day to day management of the charity is delegated to paid staff.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05778029 (England and Wales)

Registered Charity number

1122707

Registered office

Deeside CAB
Cable Street off Tuscan Way
Connah's Quay
Flintshire
CH5 4DZ

Trustees

Mr K Armstrong - Braun

Mrs G Faulkner

Mrs P Meador

Mrs D Espley

Mr E Faulkner

Company Secretary

Ms S Edwards

Friends of Flintshire CABx Limited
Report of the Trustees
for the year ended 31 March 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

Gardners Accountants Limited
Chartered Accountants
Brynford House
21 Brynford Street
Holywell
Flintshire
CH8 7RD

The charity was registered with the Charity Commissioners for England and Wales on 8 February 2008.

Approved by order of the board of trustees on 16 October 2018 and signed on its behalf by:



Ms S Edwards – Secretary

**Independent Examiner's Report to the Trustees of
Friends of Flintshire CABx Limited**

Independent examiner's report to the trustees of Friends of Flintshire CABx Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2018.

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 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those 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



Melanie Langton-Davies
ACA, FCCA
Gardners Accountants Limited
Chartered Accountants
Brynford House
21 Brynford Street
Holywell
Flintshire
CH8 7RD

16 October 2018

Friends of Flintshire CABx Limited

**Statement of Financial Activities
for the year ended 31 March 2018**

		Unrestricted funds	Restricted funds	Total	2018 funds	Total	2017 funds
	Note	£	£		£		£
INCOME AND ENDOWMENTS FROM							
Donations and legacies		977	-		977		5,598
Other trading activities	2	<u>15,232</u>	<u>-</u>		<u>15,232</u>		<u>13,063</u>
Total		16,209	-		16,209		18,661
EXPENDITURE ON							
Raising funds		5,240	-		5,240		4,560
Charitable activities							
Salaries and other staff costs		17,039	-		17,039		13,043
Office expenses		1,009	-		1,009		1,812
Repairs and renewals		180	-		180		2,015
Expenses and project costs		269	-		269		-
Depreciation		716	-		716		-
Other		<u>720</u>	<u>-</u>		<u>720</u>		<u>720</u>
Total		25,173	-		25,173		22,150
NET INCOME/(EXPENDITURE)							
		(8,964)	-		(8,964)		(3,489)
RECONCILIATION OF FUNDS							
Total funds brought forward		21,123	-		21,123		24,612
TOTAL FUNDS CARRIED FORWARD							
		<u>12,159</u>	<u>-</u>		<u>12,159</u>		<u>21,123</u>

Friends of Flintshire CABx Limited
Statement of Financial Position
At 31 March 2018

		Unrestricted funds £	Restricted funds £	Total 2018 funds £	Total 2017 funds £
	Note				
FIXED ASSETS					
Tangible assets	7	5,033	-	5,033	-
CURRENT ASSETS					
Stocks	8	100	-	100	100
Debtors	9	1,353	-	1,353	1,082
Cash at bank and in hand		<u>15,998</u>	<u>-</u>	<u>15,998</u>	<u>27,542</u>
		17,451	-	17,451	28,724
CREDITORS					
Amounts falling due within one year	10	(10,325)	-	(10,325)	(7,601)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>7,126</u>	<u>-</u>	<u>7,126</u>	<u>21,123</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		12,159	-	12,159	21,123
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET ASSETS		<u>12,159</u>	<u>-</u>	<u>12,159</u>	<u>21,123</u>
FUNDS	11				
Unrestricted funds				<u>12,159</u>	<u>21,123</u>
TOTAL FUNDS				<u>12,159</u>	<u>21,123</u>

Friends of Flintshire CABx Limited
Statement of Financial Position - continued
At 31 March 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

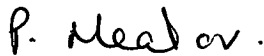
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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.

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

The financial statements were approved by the Board of Trustees on 16 October 2018 and were signed on its behalf by:



Mrs G Faulkner -Trustee



Mrs P Mealor -Trustee

Friends of Flintshire CABx Limited
Notes to the Financial Statements
for the year ended 31 March 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' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities 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.

Equipment	- 25% on cost
Cafe equipment	- 25% on cost
Computer equipment	- 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Fundraising	1,439	630
Sales	11,108	11,311
Sundry income	2,100	1,075
Room hire	<u>585</u>	<u>47</u>
	<u>15,232</u>	<u>13,063</u>

3. NET INCOME/(EXPENDITURE)

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

	2018	2017
	£	£
Depreciation - owned assets	<u>716</u>	<u>-</u>

Friends of Flintshire CABx Limited
Notes to the Financial Statements - continued
for the year ended 31 March 2018

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor, for the year ended 31 March 2017.

Trustees' expenses

5. STAFF COSTS

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

2018	2017
<u>1</u>	<u>1</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,598	-	5,598
Other trading activities	<u>13,063</u>	<u>-</u>	<u>13,063</u>
Total	18,661	-	18,661
 EXPENDITURE ON			
Raising funds	4,560	-	4,560
Charitable activities			
Salaries and other staff costs	13,043	-	13,043
Office expenses	1,812	-	1,812
Repairs and renewals	2,015	-	2,015
Other	<u>720</u>	<u>-</u>	<u>720</u>
Total	<u>22,150</u>	<u>-</u>	<u>22,150</u>
 NET INCOME/(EXPENDITURE)	 (3,489)	 -	 (3,489)
 RECONCILIATION OF FUNDS			
Total funds brought forward	 <u>24,612</u>	 <u>-</u>	 <u>24,612</u>
 TOTAL FUNDS CARRIED FORWARD	 <u><u>21,123</u></u>	 <u><u>-</u></u>	 <u><u>21,123</u></u>

Friends of Flintshire CABx Limited
Notes to the Financial Statements - continued
for the year ended 31 March 2018

7. TANGIBLE FIXED ASSETS

	Equipment £	Cafe equipment £	Computer equipment £	Totals £
COST				
At 1 April 2017	743	2,209	572	3,524
Additions	<u>-</u>	<u>3,701</u>	<u>2,048</u>	<u>5,749</u>
At 31 March 2018	<u>743</u>	<u>5,910</u>	<u>2,620</u>	<u>9,273</u>
DEPRECIATION				
At 1 April 2017	743	2,209	572	3,524
Charge for year	<u>-</u>	<u>461</u>	<u>255</u>	<u>716</u>
At 31 March 2018	<u>743</u>	<u>2,670</u>	<u>827</u>	<u>4,240</u>
NET BOOK VALUE				
At 31 March 2018	<u>-</u>	<u>3,240</u>	<u>1,793</u>	<u>5,033</u>
At 31 March 2017	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

8. STOCKS

	2018 £	2017 £
Stocks	<u>100</u>	<u>100</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	903	632
Prepayments	<u>450</u>	<u>450</u>
	<u>1,353</u>	<u>1,082</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade creditors	8,482	5,920
Other creditors	1,123	961
Accrued expenses	<u>720</u>	<u>720</u>
	<u>10,325</u>	<u>7,601</u>

11. MOVEMENT IN FUNDS

	At 1/4/17	Net movement in funds	At 31/3/18
	£	£	£
Unrestricted funds			
General fund	17,123	(8,964)	8,159
Designated reserve: contractual commitments	<u>4,000</u>	<u>-</u>	<u>4,000</u>
	21,123	(8,964)	12,159
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>21,123</u>	<u>(8,964)</u>	<u>12,159</u>

Friends of Flintshire CABx Limited
Notes to the Financial Statements - continued
for the year ended 31 March 2018

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,209	(25,173)	(8,964)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>16,209</u>	<u>(25,173)</u>	<u>(8,964)</u>

Comparatives for movement in funds

	At 1/4/16 £	Net movement in funds £	At 31/3/17 £
Unrestricted Funds			
General fund	20,612	(3,489)	17,123
Designated reserve: contractual commitments	<u>4,000</u>	<u>-</u>	<u>4,000</u>
	24,612	(3,489)	21,123
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>24,612</u>	<u>(3,489)</u>	<u>21,123</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,661	(22,150)	(3,489)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>18,661</u>	<u>(22,150)</u>	<u>(3,489)</u>

Unrestricted Fund: The Board has resolved that the financial reserves of Friends of Flintshire CABx should be reviewed on an annual basis to ensure that adequate provision is made for unforeseen expenses while guarding against the possibility that the reserves could increase from year to year without valid reason.

The designated reserve has been established by the Board to ensure that the charity is able to cover contracted payments to staff such as redundancy should they arise. No transfers have been made to the fund in the current period so as to try and maintain the position of the general fund.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018.

13. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital.

Every member of the charity promises to pay up to £1 towards the costs of the dissolution and the liabilities incurred by the charity whilst they are a member, in the event of the charity being wound up whilst they are a member or within one year after they ceased to be a member.

There were 19 members at at 31 March 2017.