

# **WYKE COMMUNITY AND CHILDREN'S CENTRE LIMITED**

**Registered Charity Number: 1155591**

## **ANNUAL REPORT OF THE TRUSTEES AND AUDITED FINANCIAL STATEMENTS**

**Year ended 31 March 2017**



WYKE COMMUNITY AND CHILDREN'S CENTRE LIMITED

Financial Statements  
Year ended 31 March 2017  
Contents

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# WYKE COMMUNITY AND CHILDREN'S CENTRE LIMITED

Report of the Trustees  
Year ended 31 March 2017

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2017. The trustees have adopted the provisions of Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

## **Reference and Administrative Details**

Registered Company number  
06484333 (England and Wales)

Registered Charity Number  
1155591

Principal address  
Huddersfield Road  
Wyke  
Bradford  
West Yorkshire  
BD12 8AA

Trustees  
H Leyland  
A S Roebuck – resigned 20.02.2017  
A Staveley  
S J Cowell  
A J Gladman  
M Kay

Auditors  
John Brear  
Brown Butler  
Chartered Accountants and Statutory Auditors  
Leigh House  
28-32 St Paul's Street  
Leeds  
LS1 2JT

## **Objectives and Activities**

### **Objectives and aims**

The objects of the Charity are:

To enhance the development and education of children, particularly but not exclusively, below statutory school age and to advance education, relieve poverty, sickness, and distress, and provide leisure time facilities in the interests of social welfare for families in Wyke, Bradford and the surrounding area.

To further or benefit the elderly residents of Wyke, Bradford and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

### **Significant activities**

The centre provides community and children's services 'across the lifespan' for areas of Wyke and surrounding areas. Services include 2-5 year old pre-school nursery, out-of-school provision 'Funcare' for 5-12 year olds and an elderly day-care provision for older people aged 60 plus.

The Nursery Provision is now registered for 46 places and is currently operating at or close to capacity.

Out of school provision relies solely on fee income and receives no other funding. The scheme continues to break even, and service user numbers are still healthy and stable for both after school and holiday care.

The Elderly day-care provision, based at Woodlands Cricket Club, continues to be popular. There are 30 registered service users across the three days of provision, some attending all three days.

Funding cuts continue to provide challenges to the charity. During the year the children's centre grant ceased and staff were TUPE'd across to the council who were running the contract. This resulted in a £17k redundancy payment being made to the outgoing Centre Manager.

### **Achievement and Performance during the year**

The charity is constantly developing its practice to meet the needs of children, parents and elderly in the local community.

Key Performance Indicators for the year were:

- To maintain or improve on the previous Ofsted judgement of Good (2014).
- To maximise the number of service users in all aspects of the centres core provision.
- To ensure 90% good or better feedback for service provision and delivery by service users.

Trustees are happy to report, that despite funding challenges, the quality of the services and provision it continues to offer is good. Ofsted did not visit the centre within the year, but external scrutiny continues to validate the self-evaluation judgement of Good with regard to nursery provision.

All staff work effectively to support children in meeting the seven areas of learning and the characteristics of effective practice in the Early Years Foundation Stage Framework.

Staff have individual development plans which consists of management targets as well as peer observation targets. These plans are evaluated on a regular basis.

We work closely with the local authority on the quality improvement prioritisation and support tool. We have implemented a focused action plan which consists of OFSTED actions which we are working hard to achieve through our daily practice.

Children show good progress on the nursery cohort average point progress system. Children's progress is monitored termly and individual children action plans are implemented where children may be showing a risk of delay.

The occupancy of available places are stable and feedback rates the provision and its delivery at 95% good or better. All staff received refresher training in Safeguarding Children.

## WYKE COMMUNITY AND CHILDREN'S CENTRE LIMITED

Report of the Trustees  
Year ended 31 March 2017

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### **Trustees have had regard to the Charity Commission's guidance on public benefit:**

We offer high quality nursery education through the free entitlement for all 2, 3 and 4-year olds who meet a set government criterion, enhancing their educational attainment.

To Children: the provision of high quality childcare and education delivered in purpose built and well-resourced settings enables children from disadvantaged areas to enjoy and achieve to their potential in regard to their physical social and intellectual development.

To Families: the provision of affordable and locally accessible day and sessional care enables parents and families to improve their economic well-being; parents are enabled to return to employment and/or training which contributes to lessening the impact of low income and unemployment on the health and well-being of families. All families are supported to access entitlements to Working and Childcare Tax Credits towards the cost of childcare fees and any entitlements attached to returning to work or education. Families receive support with parenting routines, behaviour and safeguarding.

### **Financial Review**

The Income for the year was £497,327, with expenditure of £562,913 which left us with a deficit of £65,586. Our total reserves are £35,645 of which £9,562 is freely available cash at bank or in hand. Free reserves at 31 March 2017 were £35,645. The Trustees are aware of and expect a shortfall in funding from the Local Authority but will embrace the changes ensuring that the resources we have will ensure the sustainability of the Charity. The charity's principal source of funding is grant funding received via Bradford Metropolitan District Council for the Children's Nursery and Centre Fee Income received mainly from parents for the provision of day care nursery services. Trustees are informed at Board meetings of the financial status of the Charity by the Finance Officer who explains the detail of the financial sheets.

### **Reserve policy**

In line with the Charity Commission's guidelines, the trustees have a policy whereby they aim to have a minimum of six months reserves to ensure that the charity can continue to provide an appropriate level of service in the event of potential future fluctuations in both income and expenditure.

### **Future Plans**

The Nursery provision will need to focus on its development away from the full Children Centre delivery programme ensuring that we are a sustainable service that continues to support the development and learning of young children. Obtaining a high assessment grade with Ofsted will be a priority. It is anticipated that additional funding and support services will be identified by the Charity to maintain delivery of additional family support services.

## **Structure, Governance and Management**

### **Governing document**

Wyke Community and Children's Centre Limited is a registered charity and company limited by guarantee and is therefore governed by a Memorandum and Articles of Association.

The charity generally recruits new Trustees through personal contact and recommendation from existing Trustees. An advert is placed on the Website and nursery newsletter to encourage any new parent Trustees to apply. All Trustees are routinely supplied with updates and information with regard to their role and are checked for suitability, including DBS check. All Trustees have equal voting right. The charity is organised so that the Trustees meet regularly to manage its affairs.

### **Risk management**

Wyke Community and Children's Centre Limited has a policy of continual review of operational and financial risks based upon tried and trusted policies and procedures. The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees meet regularly throughout the year. The pay of the charity's key personnel is reviewed annually and normally increased in accordance with average earnings. The remuneration is also bench-marked with nurseries of a similar size and activity to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

# WYKE COMMUNITY AND CHILDREN'S CENTRE LIMITED

Report of the Trustees  
Year ended 31 March 2017

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## Statement of Trustees Responsibilities

The trustees (who are also the directors of Wyke Community And Children's Centre Limited for the purpose of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

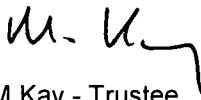
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of charitable company for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

## Auditors

The auditors, Brown Butler, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 28 June 2018 and signed on its behalf by:



M Kay - Trustee

## WYKE COMMUNITY AND CHILDREN'S CENTRE LIMITED

### Independent Auditor's Report to the Trustees of Wyke Community and Children's Centre Limited

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We have audited the financial statements of Wyke Community And Children's Centre Limited (the "company") for the year ended 31 March 2017 which comprise the Profit and Loss Account, the Balance Sheet, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2017 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Continued on next page

## WYKE COMMUNITY AND CHILDREN'S CENTRE LIMITED

### Independent Auditor's Report to the Trustees of Wyke Community and Children's Centre Limited

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#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the company, or returns adequate for our audit have not been received from branches not visited by us; or
- the company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the directors report and from the requirement to prepare a strategic report.

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## WYKE COMMUNITY AND CHILDREN'S CENTRE LIMITED

### Independent Auditor's Report to the Trustees of Wyke Community and Children's Centre Limited

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#### **Responsibilities of trustees**

As explained more fully in the trustees responsibilities statement set out on page 4, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibility for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements



John Brear (Senior Statutory Auditor)  
For and on behalf of  
Brown Butler  
Chartered Accountants and Statutory Auditor  
Leigh House  
28-32 St Paul's Street  
Leeds  
LS1 2JT

28 June 2018

WYKE COMMUNITY AND CHILDREN'S CENTRE LIMITED

Statement of Financial Activities  
Year ended 31 March 2017

	Notes	Unrestricted fund £	Children's centre £	Elderly Centre £
<b>INCOMING RESOURCES</b>				
<b>Incoming resources from generated funds</b>				
Activities for generating funds	3	141,769	-	-
Investment income	4	34	-	-
<b>Incoming resources from charitable activities</b>				
Children's centre	5	-	77,157	-
Elderly centre		-	-	70,428
Nursery		-	-	-
<b>Total incoming resources</b>		<b>141,803</b>	<b>77,157</b>	<b>70,428</b>
<b>RESOURCES EXPENDED</b>				
<b>Costs of generating funds</b>				
Fundraising trading: cost of goods sold and other costs	6	4,298	3,012	11,661
<b>Charitable activities</b>				
Children's centre	7	-	33,981	-
Elderly centre		-	-	71,665
Nursery		-	-	-
General centre activities		244,267	-	-
<b>Governance costs</b>	8	<b>2,700</b>	<b>-</b>	<b>-</b>
<b>Total resources expended</b>		<b>251,265</b>	<b>36,993</b>	<b>83,326</b>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>		<b>(109,462)</b>	<b>40,164</b>	<b>(12,898)</b>
Gross transfers between funds	14	43,876	(40,164)	12,898
Net incoming/(outgoing) resources		(65,586)	-	-
Total funds brought forward		101,231	-	-
Total funds carried forward		35,645	-	-

WYKE COMMUNITY AND CHILDREN'S CENTRE LIMITED

Statement of Financial Activities  
Year ended 31 March 2017

	Notes	Nursery £	31.03.17 £	31.03.16 £
<b>INCOMING RESOURCES</b>				
<b>Incoming resources from generated funds</b>				
Activities for generating funds	3	-	141,769	160,240
Investment income	4	-	34	82
<b>Incoming resources from charitable activities</b>				
Children's centre	5	-	77,157	231,278
Elderly centre		-	70,428	46,637
Nursery		207,939	207,939	230,787
<b>Total incoming resources</b>		207,939	497,327	669,024
<b>RESOURCES EXPENDED</b>				
<b>Costs of generating funds</b>				
Fundraising trading: cost of goods sold and other costs	6	19,849	38,820	62,284
<b>Charitable activities</b>				
Children's centre	7	-	33,981	228,163
Elderly centre		-	71,665	39,068
Nursery		171,480	171,480	214,977
General centre activities		-	244,267	97,595
<b>Governance costs</b>		-	2,700	4,260
<b>Total resources expended</b>		191,329	562,913	646,347
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>		16,610	(65,586)	22,677
<b>Gross transfers between funds</b>	14	(16,610)	-	-
<b>Net incoming/(outgoing) resources</b>		-	(65,586)	22,677
Total funds brought forward		-	101,231	78,554
Total funds carried forward		-	35,645	101,231

WYKE COMMUNITY AND CHILDREN'S CENTRE LIMITED

Balance Sheet  
At 31 March 2017

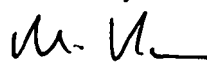
	Notes	Unrestricted fund £	Children's Centre £	Elderly Centre £
<b>Fixed assets</b>				
Tangible assets		23,956	-	-
<b>Current assets</b>				
Debtors		23,094	-	-
Cash at bank and in hand		9,562	-	-
		<u>32,656</u>	<u>-</u>	<u>-</u>
<b>Creditors: Amounts falling due within one year</b>		<u>(20,967)</u>	<u>-</u>	<u>-</u>
<b>Net current assets</b>		<u>11,689</u>	<u>-</u>	<u>-</u>
<b>Net assets</b>		<u><u>35,645</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Funds</b>	14			
Unrestricted funds				-
Restricted funds				-
<b>Total funds</b>				<u><u>-</u></u>

WYKE COMMUNITY AND CHILDREN'S CENTRE LIMITED

Balance Sheet  
At 31 March 2017

	Notes	Nursery fund £	Total Funds 31.03.17 £	Total Funds 31.03.16 £
Fixed assets				
Tangible assets	11	-	23,956	28,334
Current assets				
Debtors	12	-	23,094	10,615
Cash at bank and in hand		-	9,562	73,875
		-	32,656	84,490
Creditors: Amounts falling due within one year	13	-	(20,967)	(11,593)
Net current assets/(liabilities)		-	11,689	72,897
Net assets		-	35,645	101,231
Funds	14			
Unrestricted funds			35,645	101,231
Restricted funds			-	-
Total funds			35,645	101,231

The financial statements were approved by the Board of Trustees 28 June 2018 and were signed on its behalf by:

  
.....  
M Kay - Trustee

The notes on pages 12 to 20 form an integral part of these unaudited accounts.

# WYKE COMMUNITY AND CHILDREN'S CENTRE LIMITED

## Notes to the Financial Statements For the year ended 31 March 2017

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### 1. Accounting policies

#### Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost unless otherwise stated in the relevant note to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The presentation currency is sterling.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

The charity adopted FRS 102 in the current year. The date of transition to FRS 102 is 1 April 2015.

The last accounts prepared in accordance with previous UK GAAP were for the year ended 31 March 2016.

The transition to FRS 102 has resulted in no changes in the company's accounting policies compared to those used under previous UK GAAP and there were no changes to the figures previously reported for the year ended 31 March 2017.

#### 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 costs 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 calculated to write down the cost less estimated residual value of all tangible fixed assets, other than freehold land, over their expected useful lives. The annual rates and methods of depreciation are as follows:-

Portakabin	- 20% reducing balance basis
Equipment	- 25% reducing balance basis
Furniture	- 15% reducing balance basis
Computer equipment	- 25% reducing balance basis

All fixed assets are initially recorded at cost.

## WYKE COMMUNITY AND CHILDREN'S CENTRE LIMITED

### Notes to the Financial Statements For the year ended 31 March 2017

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#### 2. Accounting policies

##### 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.

##### 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.

##### Grants

Grants for the purchase of fixed assets are recognised in full in the Statement of Financial activities in the year in which they are receivable.

##### Investment income

Investment income is accounted for in the period in which the charity is entitled to the receipt.

##### Impairment of fixed assets

At the balance sheet date, if there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared to its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised in the profit and loss account. The reversal of an impairment loss is recognised immediately in the profit and loss account.

##### 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 tax on its charitable activities.

# WYKE COMMUNITY AND CHILDREN'S CENTRE LIMITED

## Notes to the Financial Statements For the year ended 31 March 2017

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### Debtors

Short term debtors are measured at transaction price, less any impairment.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Creditors

Short term creditors are measured at transaction price.

3.	Activities for generating funds	31.03.17 £	31.03.16 £
	Income from centre activities	<u>141,769</u>	<u>160,240</u>
4.	Investment income	31.03.17 £	31.03.16 £
	Deposit account interest	<u>34</u>	<u>82</u>



WYKE COMMUNITY AND CHILDREN'S CENTRE LIMITED

Notes to the Financial Statements  
For the year ended 31 March 2017

5 Incoming resources from charitable activities

	31.03.17 £	31.03.16 £
Children's centre	77,157	231,278
Elderly centre	70,428	46,637
Nursery	207,939	230,787
	<u>355,524</u>	<u>508,702</u>

Grants received, included in the above, are as follows

	31.03.17 £	31.03.16 £
CBMDC	77,157	231,278
Social services	70,428	46,637
NEF	207,939	230,787
	<u>355,524</u>	<u>508,702</u>

6. Fundraising Trading: Costs of Goods Sold and Other Costs

	31.03.17 £	31.03.16 £
Purchases	<u>38,820</u>	<u>62,284</u>

WYKE COMMUNITY AND CHILDREN'S CENTRE LIMITED

Notes to the Financial Statements  
For the year ended 31 March 2017

7. Charitable activities costs

	Direct Costs £	Totals £
Children's centre	33,981	33,981
Elderly centre	71,665	71,665
Nursery	171,480	171,480
General centre activities	244,267	244,267
	<u>521,393</u>	<u>521,393</u>

8. Governance costs

	31.03.17	31.03.16
	£	£
Auditors' remuneration	<u>2,700</u>	<u>4,260</u>

9. Trustees' remuneration and benefits

The trustees' remuneration for the year ended 31 March 2017 was as follows:

Salaries	-
Aggregate remuneration	
Trustees' expenses	

There were no trustees' expenses paid for the year ended 31 March 2017

10. Staff costs

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

	31.03.17	31.03.16
Administrative staff	30	33
Management	<u>2</u>	<u>2</u>
	<u>32</u>	<u>35</u>

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

WYKE COMMUNITY AND CHILDREN'S CENTRE LIMITED

Notes to the Financial Statements  
For the year ended 31 March 2017

11. Tangible fixed assets

	Portakabin	Equipment	Furniture	Computer equipment	Totals
Cost					
At 1 April 2016	34,556	23,219	39,660	17,837	115,272
Additions	-	750	-	431	1,181
At 31 March 2017	<u>34,556</u>	<u>23,969</u>	<u>39,660</u>	<u>18,268</u>	<u>116,453</u>
Depreciation					
At 1 April 2016	26,752	19,621	25,364	15,201	86,938
Charge for the year	<u>1,560</u>	<u>1,088</u>	<u>2,144</u>	<u>767</u>	<u>5,559</u>
At 31 March 2017	<u>28,312</u>	<u>20,709</u>	<u>27,508</u>	<u>15,968</u>	<u>92,497</u>
Net Book Value					
At 31 March 2017	<u>6,244</u>	<u>3,260</u>	<u>12,152</u>	<u>2,300</u>	<u>23,956</u>
At 31 March 2016	<u>7,804</u>	<u>3,598</u>	<u>14,296</u>	<u>2,636</u>	<u>28,334</u>

WYKE COMMUNITY AND CHILDREN'S CENTRE LIMITED

Notes to the Financial Statements  
For the year ended 31 March 2017

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12. Debtors: Amounts falling due within one year	31.03.17	31.03.16 £
Trade debtors	23,094	10,615
	<u>23,094</u>	<u>10,615</u>
13. Creditors: Amounts falling due within one year	31.03.17	31.03.16 £
Trade creditors	6,072	6,642
Social security and other taxes	3,255	691
Accruals and deferred income	11,640	4,260
	<u>20,967</u>	<u>11,593</u>

WYKE COMMUNITY AND CHILDREN'S CENTRE LIMITED

Notes to the Financial Statements  
For the year ended 31 March 2017

14. Movement in funds

	At 01.04.16	Net movement in funds	Transfers between funds	At 31.03.17
	£	£	£	£
Unrestricted funds				
General funds	101,231	(109,462)	43,876	35,645
Restricted funds				
Children's centre	-	40,164	(40,164)	-
Elderly	-	(12,898)	12,898	-
Nursery	-	16,610	(16,610)	-
	<u>-</u>	<u>43,876</u>	<u>(43,876)</u>	<u>-</u>
	<u>101,231</u>	<u>(65,586)</u>	<u>-</u>	<u>35,645</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	141,803	(251,265)	(109,462)
Restricted funds			
Children's centre	77,157	(36,993)	40,164
Elderly	70,428	(83,326)	(12,898)
Nursery	207,939	(191,329)	16,610
	<u>355,524</u>	<u>(311,648)</u>	<u>43,876</u>
	<u>497,327</u>	<u>(562,913)</u>	<u>(65,586)</u>

WYKE COMMUNITY AND CHILDREN'S CENTRE LIMITED

Notes to the Financial Statements  
For the year ended 31 March 2017

15. Movement in funds – continued

Comparative for movement in funds

	At 01.04.15	Net movement in funds	Transfers between funds	At 31.03.16
	£	£	£	£
Unrestricted funds				
General funds	78,554	35,404	(12,727)	101,231
Restricted funds				
Children's centre	-	(1,964)	1,964	-
Elderly	-	(8,401)	8,401	-
Nursery	-	(2,362)	2,362	-
	<u>-</u>	<u>(12,727)</u>	<u>12,727</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>78,554</u>	<u>22,677</u>	<u>-</u>	<u>101,231</u>

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

	Incoming Resources £	Resources expended £	Movement In funds £
Unrestricted funds			
General funds	160,322	(124,918)	35,404
Restricted funds			
Children's centre			
Elderly	231,278	(233,242)	(1,964)
Nursery	46,637	(55,038)	(8,401)
	230,787	(233,149)	(2,362)
	<u>508,702</u>	<u>(521,429)</u>	<u>(12,727)</u>
<b>TOTAL FUNDS</b>	<u>669,024</u>	<u>(646,347)</u>	<u>22,677</u>