

Wardleworth Community Centre Association

Registered Charity

Financial statements for the year ended 31 March 2024

Charity number	702903
Company number	02499706

Charity Number: 702903

Company Number: 02499706

Principal Address: Wardleworth Community Centre, South Street,
Wardleworth, Rochdale, OL16 2EP

Directors and Trustees: Mr Shaukat Ali (Chair of Trustees)
Mr Mohammed Ataur Rahman (Treasurer – **resigned on 13 October 2023**)
Mr Mohammed Ullah (Treasurer)
Mrs Sultana Begum (Vice Chair)
Mr Dewan Choudhury
Mr Shaukat Khan (Secretary)
Mrs Rosie Choudhury
Mr Anwar Miah

Governing Document: MEMORANDUM & ARTICLES OF ASSOCIATION
INCORPORATED 7 MAY 1990 AS AMENDED BY
SPECIAL RESOLUTION 29/10/00

Bankers: Natwest Bank plc
Town Hall Square
Rochdale
OL16 1LL

**Accountant and Independent
Examiners:** ATS Accountants
Globe House
Globe Park
Moss Bridge Road
Rochdale
OL16 5EB

Wardleworth Community Centre Association

CONTENTS

	Page
Trustees' Annual Report	1-5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9-17

Report of the Directors and Trustees for the year ended 31 March 2024

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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 purposes of the charity are to promote the benefit of the inhabitants of the Wardleworth Area of Central Rochdale, without distinction of age or sex or political, religious or other opinions, by association the local authorities, voluntary organisations, and inhabitants in a common effort to advance education and training and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

The Wardleworth Community Centre has been a cornerstone of our community for over 40 years, providing essential services and support. As we reflect on the past year, we're grateful that the Centre remains vibrant and active, hosting diverse groups and addressing the growing challenges of cost-of-living pressures that impact health and wellbeing.

Our heartfelt thanks go to the National Lottery Community Fund for their support through the Cost of Living Fund, which has significantly enhanced our services. We also appreciate the financial backing from the Rochdale Economic Support Network and Action Together for our Bilingual Welfare and Benefit Advice project.

At Wardleworth, we offer a range of activities including Health Open Days, Gentle Exercise Sessions, IT drop-in sessions, a Youth Club, and a Work Club. We collaborate with various agencies to bring additional services directly to our community.

While we strive to operate efficiently, achieving total self-sufficiency is a challenge due to the breadth of services we provide. External funding remains crucial, and we are deeply thankful to all our funders, past and present, as well as to our dedicated manager for their support in the bid process.

Looking ahead, we recognize the uncertainties posed by local authority funding cuts. It is essential that we establish plans to ensure the Centre continues to meet the needs of the Wardleworth community. Our goals focus on connecting our community, supporting individuals, creating opportunities, and fostering local leadership through our elected Board of Governance.

Together, we are proud to serve and uplift the Wardleworth community, and we appreciate everyone—staff, volunteers, and clients—who contribute to our mission. Our Goals: Connecting our community. We link and connect our community through information, advice or guidance (IAG) & referrals, through partnerships with other agencies & by delivering community events and activities.

Supporting people. We develop opportunities for people to socialise & offer services to improve mental and physical health.

Creating opportunity. We facilitate access to programs & workshops to increase everyday life skills & opportunities to learn new skills.

Local leadership. We have a Board of Governance elected from community members who manage Wardleworth using sound governance practices.

A review of our achievements and performance

Wardleworth Community Centre Association is an exciting and vibrant community centre in the Wardleworth area of Rochdale. The Wardleworth Community Centre has been serving the members of the local community with essential services for the past three decade such as: Welfare Benefits Advice, Housing and JCP forms, Health related Open Days, Gentle Exercise Sessions, Ladies Arabic Classes, Basic IT and ESOL Classes, IT drop-in sessions, Youths sports club, Youths club, Girls sports sessions, Learning Club, Tuition Classes, Luncheon Club. Along with these services we also work in partnership with many agencies to bring their services for the community from the community centre. With the future uncertain due to the local authority funding cuts across Public Services it has become important to ensure plans are in place for the Centre to continue serving the needs of communities of the Wardleworth area.

All planned work for the Centre is identified in the Community Centre Action Plan, the Plan is under review in the context of the funding received from Rochdale Borough Council and is designed to meet the strategic priorities of the Council which coincide with the priorities of WCCA.

WCCA management have a strategic review of all activities at the Centre and identified priorities for WCCA in taking the Centre and its activities forward over the next 12 Months:

1. To maintain a Centre as a base for learning and information for all ages.
2. To establish the Centre as a positive influence on young and old people to "think out of the box" and aid their personal development towards achieving success in their lives.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31 March 2024 was £125,546 (2023: £80,884).

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The Management Committee has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers, parents, children and visitors.

Plans for Future Periods

To maintain the centre as a base for learning and information for all ages and to establish the centre as positive influences for the whole community. However due to the funding cuts by the local authority and further cuts, the management is expected to utilise some funds from its unrestricted fund to continue with its charitable activities which was previously funded by the grants.

Structure, governance and management

Wardleworth Community Centre Association is a company limited by guarantee governed by its Memorandum and Articles of Association dated 7th May 1996. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 22nd May 1990.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of two years.

Trustee induction and training

All current trustees are already familiar with the work of the charity as a result of long standing connection. Additionally, new trustees recruited are given induction training into their roles and responsibilities by the Company Secretary.

Organisation

The board of trustees administers the charity. The board normally meets every 1 or 2 months. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Wardleworth Community Centre Association Charity Number; 702903

Company Registration Number: 2499706

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows

Key management personnel:

Mr Shaukat Ali	Chair of Trustees
Mr Mohammed Ullah	Treasurer
Mrs Sultana Begum	Vice Chair
Mr Dewan Choudhury	Trustee
Mr Shaukat Khan	Secretary
Mrs Rosie Choudhury	
Mr Anwar Miah	

Chief Executive

MD Miah

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Wardleworth Community Centre Association for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

Shaukat Ali
Chair

Date: 03/12/2024

Independent examiner's report to the trustees of Compass Learning Centre

I report on the Financial Statements of the Charity for the year ended 31st March 2024 which are set out on pages 7 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10 (1) (a) to (c) of The Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Public Finance and Accountancy.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the section 44(1)(b) of the 2005 Act; and
 - which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Shahed Alam BSc (Hons) CPFA

On behalf of ATS Accountants

Statement of Financial Activities

	Unrestricted funds £ 2024	Restricted funds £ 2024	Total funds £ 2024	Prior year funds £ 2023
Incoming resources				
Income and endowments from:				
Donations and legacies	-	-	-	-
Charitable activities (Note 3)	70,564	30,670	101,234	37,480
Other Trading Activities	-	-	-	-
Insurance Claim	-	-	-	-
Other	-	-	-	-
Total	70,564	30,670	101,234	37,480
Resources expended				
Expenditure on:				
Raising funds	-	-	-	-
Charitable activities (Note 4)	-	55,605	56,605	44,545
Governance Costs (Note 5)	967	-	967	967
Other	-	-	-	159
Total	967	55,605	56,572	45,671
Net income/(expenditure) before investment gains/(losses)	69,597	(24,935)	44,662	(8,191)
Net gains/(losses) on investments				
Net income/(expenditure)	69,597	(24,935)	44,662	(8,191)
Other recognised gains/(losses):				
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-
Transfer between funds:	(24,935)	24,935	-	-
Net movement in funds	44,662	-	44,662	(8,191)
Reconciliation of funds:				
Total funds brought forward	80,884	-	-	89,076
Total funds carried forward	125,546	-	-	80,884

Balance Sheet

		Total this year £ 2024	Total last year £ 2023
Fixed assets			
Tangible assets	Notes 8	-	-
Total fixed assets		-	-
Current assets			
Cash at bank and in hand		127,468	82,645
Debtors	9	-	-
Total current assets		127,468	82,645
Creditors: amounts falling due within one year	10	1,921	1,760
Net current assets/(liabilities)		125,546	80,884
Total assets less current liabilities		125,546	80,884
Creditors: amounts falling due after one year		-	-
Total net assets or liabilities		125,546	80,884
Funds of the Charity (Note 11)			
Restricted Funds		-	-
Unrestricted funds		125,546	80,884
Total funds		125,546	80,884

Signed by one or two trustees on behalf of all the trustees:

Signature	Print Name	Date of approval (DD/MM/YYYY)
	Mr Shaukat Ali	03/12/2024
	Mr Dewan Choudhury	03/12/2024

Notes to the Accounts

Note 1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014;
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and
- with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Note 2 Accounting policies

2.1 INCOME

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none">• the charity becomes entitled to the resources;• it is more likely than not that the trustees will receive the resources; and• the monetary value can be measured with sufficient reliability.
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p>
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Support costs The charity has incurred expenditure on support costs.

Volunteer help The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

2.2 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Deferred income No material item of deferred income has been included in the accounts.

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least
They are valued at cost

The depreciation rates and methods used are disclosed in note 9.2.

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3 Analysis of income

Analysis	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Prior year 2023 £
Charitable activities and non-grants income	70,564	-	70,564	11,380
Covid-19 Grant related income	-	-	-	-
Restricted Grants:				
Action Together	-	7,330	7,330	12,200
Awards for all	-	-	-	-
BBC Children In Need	-	-	-	-
British Science Association	-	-	-	-
ESF Grant	-	-	-	-
Forever Manchester	-	-	-	-
RMBC Core	-	23,340	23,340	13,900
RMBC Ward Funding	-	-	-	-
Kashmir Youth Project	-	-	-	-
Total restricted grants		30,670	30,670	37,480
Total income	70,564	30,670	101,234	37,480

Note 4**Analysis of expenditure on charitable activities****Expenditure on Charitable Activities**

Analysis	Community Centre Activities	Prior Year
	2024	2023
	£	£
Advertising cost	-	-
Charitable Activities	-	-
Depreciation	-	-
Equipment expensed	2,478	513
Cleaning	190	-
Equipment hire	-	-
Insurance	1,946	1,875
Light, heat and water	6,190	3,700
Other Legal and Professional fees	159	159
Pensions	1,642	1,779
Postage	-	-
Rates	243	461
Repairs and maintenance	6,344	749
Service charges	807	626
Staff training & welfare	-	-
Stationery and printing	452	-
Sundry	-	-
Telephone and fax	713	625
Travel and subsistence	200	-
Wages and salaries	34,240	34,217
Total expenditure on Charitable Activities	55,605	44,704

Note 5		Support Costs		
Support cost	Expenditure incurred in running the charity	Grand total	Basis of allocation	
	£	£		
Governance costs	967	967	Direct allocation of costs	
Total	967	967		

Note 6 **Details of certain items of expenditure**

Fees for examination of the accounts

	This year (£)	Last year (£)
Independent examiner's fees	200	200
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	767	767

Note 7 **Staff Costs**

	This year (£)	Last year (£)
Total staff costs	35,882	35,996

The Average number of employees during the year was 3 (2023: 3)

The charity considers its key management personnel comprises the Trustees and Chief Executive Officer. No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Note 8

8.1 Tangible fixed assets

	Improvements to Property	Other land & buildings	Computers and Equipment	Fixtures and Fittings	Total
	£	£	£	£	£
At the beginning of the year	16,999	-	41,991	20,316	79,306
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	16,999	-	41,991	20,316	79,306

8.2 Depreciation and impairments

**Basis	N/A	N/A	N/A	Straight Line	N/A
** Rate					

At beginning of the year	16,999	-	41,991	20,316	79,306
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers	-	-	-	-	-
At end of the year	16,999	-	41,991	20,316	79,306

8.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

Note 9 Debtors and prepayments

	This year £	Last year £
Debtors	-	-
Prepayments	-	-
Total	-	-

Note 10 Creditors and accruals**10.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Creditors	-	-	-	-
Deferred Income	-	-	-	-
Other Creditors and Accruals	1,921	1,760	-	-
Total	1,921	1,760	-	-

Note 11 Analysis of Charitable Funds**11.1 Analysis of movements in unrestricted funds**

	Balance at 1 April 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2024 £
General Fund	80,884	70,564	(967)	(24,935)	125,546
Total	80,884	70,564	(967)	(24,935)	125,546

Name of unrestricted fund:**Description, nature and purpose of the fund**

General Fund

The “free reserves” after allowing for all designated funds.

11.2 Analysis of movements in restricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Action Together	-	7,330	(7,330)	-	-
Awards for all	-	-	-	-	-
BBC Children In Need	-	-	-	-	-
British Science Association	-	-	-	-	-
ESF Grant	-	-	-	-	-
Forever Manchester	-	-	-	-	-
RMBC Core	-	23,340	(23,340)	-	-
RMBC Ward Funding	-	-	-	-	-
Kashmir Youth Project	-	-	-	-	-
Total	-	30,670	(30,670)	-	-

Name of Restricted Fund:	Description, nature and purpose of fund
Action Together	Towards small projects which have been delivered
BBC Children in Need	For Tutoring project
British Science Association	Towards small projects which have been delivered
ESF Grant	Towards small projects which have been delivered
Forever Manchester	Towards small projects which have been delivered
RMBC Core	Towards the running costs of the centre
RMBC Ward Funding	Funding for new equipment. The balance on this fund represents future depreciation
Kashmir Youth Project	Towards small projects which have been delivered

12. Financial Instruments

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

Note 13 Transactions with trustees and related parties

13.1 Trustee remuneration and benefits

The Trustees did not receive any remuneration or benefits for their position with the Charity (2023: £nil)

13.2 Trustees' expenses

The charity paid trustees no expenses for fulfilling their duties (2023: £nil).

Note 14 Audit exemption per Companies House Act

For the year ending 31 March 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts 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 accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.