

Registered number: 2331404

Charity number: 1004389

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Middleton Day Centre

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**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31/03/2021**

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**Prepared By:**

Gibsons Accountants Ltd

Chartered Accountants

226 Oldham Road

Rochdale

Lancashire

OL11 2ER

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31/03/2021**

**TRUSTEES**

Mrs Y C Taylor

Mrs S Ewings

Mr R Donohue (Chairperson)

Mr K P Roche

**REGISTERED OFFICE**

Brentwood House

115 Long Street

Middleton

Manchester

M24 3DW

**COMPANY NUMBER**

2331404

**CHARITY NUMBER**

1004389

**ACCOUNTANTS**

Gibsons Accountants Ltd

Chartered Accountants

226 Oldham Road

Rochdale

Lancashire

OL11 2ER

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**Middleton Day Centre**

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**ACCOUNTS  
FOR THE YEAR ENDED 31/03/2021**

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FOR THE YEAR ENDED 31/03/2021

## TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/03/2021.

### MISSION STATEMENT

*'Eradicating the Middleton Community of social disadvantage and Prejudice'*

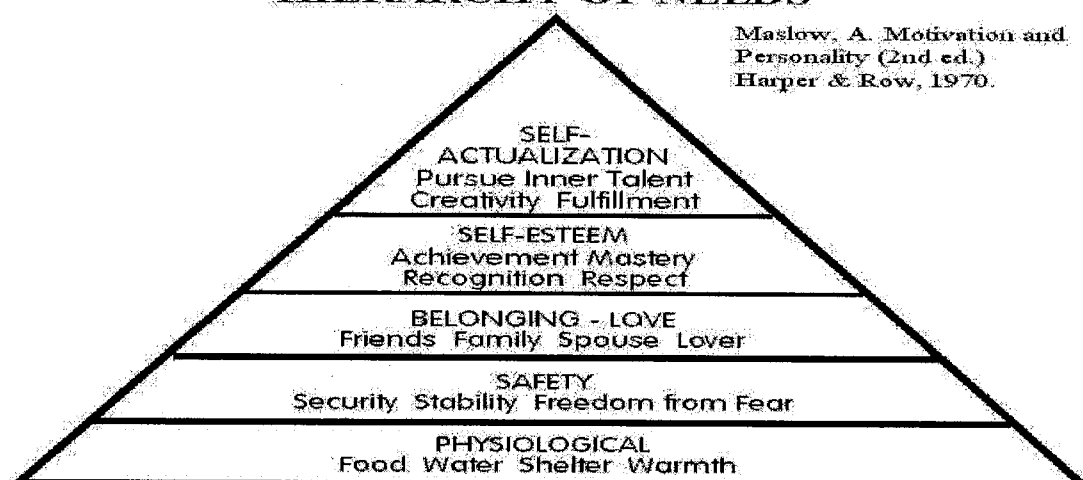
Through our Day Centre, we aim to eradicate disadvantage and prejudice by providing a one-stop-shop approach to community services and facilitating links to other agencies thereby helping people to: make informed decisions, restore self-esteem, achieve the potential to move on and be more independent. In the Middleton area, we are working towards removing barriers by changing public perceptions and attitudes towards those accessing our services.

### OUR ETHOS

The ethos of our service, centres around Maslow's hierarchy of need which states that if a person is provided with food, water, shelter and warmth and that they are in a safe environment, then that person will feel more confident and safer. Once this is achieved then we can work on their other issues, most of the issues our clients present with are around the hierarchy diagram shown below

### ABRAHAM MASLOW HIERARCHY OF NEEDS

Maslow, A. *Motivation and Personality* (2nd ed.)  
Harper & Row, 1970.



### CHARITY OVERVIEW

Brentwood Middleton Day Centre was established as a charity for the "relief of the poor" in May 1989 as a direct result of the work of the Middleton Working Party on Homelessness; a local government group set up to investigate the problems of homelessness within the Middleton and surrounding areas.

Since 1989 the Brentwood service has grown considerably to become a busy, well utilised centre with a range of services and vital links to other agencies without whom Brentwood Middleton Day Centre would not be able to deliver its services as efficiently to clients. Brentwood's referrals mainly come from the Community Drugs Team, Community Drugs Outreach Team, Middleton Probation, DWP, Citizen's Advice, GP's, Mental Health Services, Middleton Job Centre, and Housing. The Centre is used by a wide range of clients, the vast majority being homeless or under the threat of homelessness including clients who suffer with mental health, alcohol and drug misuse. The Centre is open between 9am and 2pm Monday to Friday and apart from dealing with a wide range of issues related to homelessness and its prevention it also provides activities within its walls for people who are vulnerable and at risk.

On top of this the Centre has a treatment room where other services can access our clients, such as the Mental Health Team, GP's CDT, Outreach and Floating Support Teams as well as Utility Debt Advisers in order to provide an accessible service to those most in need.

FOR THE YEAR ENDED 31/03/2021

TRUSTEES' REPORT – CONTINUED

**CHARITY OVERVIEW -continued**

The more practical basic needs of clients are addressed by providing hot meals Monday to Friday as well as a change of clothes for those in need as well as bathing, haircuts and laundry facilities including an iron and iron board.

The core running costs of the service are kindly provided by Rochdale Metropolitan Borough Council, this funding acts as a platform for the Centre to access other funding streams and donations from other sources such as, The Big Lottery Fund, Duchy of Lancaster, Lloyds TSB Foundation, Awards for All, Middleton Township Grant and Riverside Housing Community Chest. With their support it allows Brentwood to deliver its vital service helping the most disadvantaged, particularly those who are homeless or those under threat of homelessness in the Middleton community, break the cycle of disadvantage and vulnerability they are experiencing.

**Objectives and Activities**

The purpose of Brentwood is to benefit the public by the relief of poverty for the benefit of the inhabitants of Middleton.

Its charitable objectives are: "The relief of poverty in the town of Middleton and in particular, but without limiting the foregoing the provision of a day center providing facilities calculated to provide such relief as aforesaid". The charity has been granted use of the premises at Long Lane Middleton by Rochdale Metropolitan Council, at a peppercorn rent.

Our activities include:

- running a day centre for homeless people;
- helping service users immediate needs;
- laundry and bathing facilities;
- providing hot food and drinks;
- Finding accommodation and referral to homelessness;
- Helping benefits and housing claims;
- Referrals to voluntary and statutory agencies including drug and alcohol misuse teams and mental health services.

**CHAIR'S REPORT**

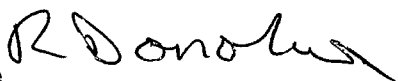
The last 18 months has seen Brentwood Middleton Day Centre face tough challenges as the country went into a formal state of lockdown, this meant that a lot of businesses and organisations had to close their doors and when the doors finally opened organisations and charities like Brentwood had to find new ways of working with people.

These restrictions affected the work and operation of the centre, it affected the ethos of the centre in as much as we used to operate as a drop-in service and now had to run as an appointment-based service, limiting how many people came into the centre and what services they could use. I am proud to say that the day centre met these challenges and was very resourceful in its approach.

Brentwood has been able to consult with stakeholders to plan & develop the future direction of the charity focusing on where it can make the best impact to improve client's lives. It is hoped by doing so Brentwood will be better able to attract a more diverse range of funding sources to support their work as well as improving the charity's sustainability for the longer term.

The charity continues to deliver amazing work to the local community supported by amazing staff and volunteers who are passionate about their clients and it is an honour to be involved with them

Mr R Donohue



FOR THE YEAR ENDED 31/03/2021

TRUSTEES' REPORT – CONTINUED

**MANAGERS REPORT**

**ACHIEVEMENTS AND PERFORMANCE**

We are now living in unprecedented times with a virus that is ever changing, this is the nature of viruses and it not only presents many challenges for the scientists dealing with it but also the NHS, government, local authorities, law enforcement and the general public including, the Vulnerable, the poor, the elderly and ethnic groups

We have already seen the Covid-19 virus have different variants such as Delta and as I write this report an even stronger strain named as Omnicom has taken hold, people have been told to work from home if they can, but as you know that is not possible due to the nature of our work which means we have to engage with the more vulnerable members of our community

We have had to close twice within the last 18 months because of Lockdowns by the Government and so I hope to convey in this report how we have managed with the restrictions placed upon us once we opened up again and how we coped with these pressures

I held various meetings with our staff and clients, we discussed the various aspects of the restrictions made by the government and how it would impact our service, we then did a health and safety risk assessment taking into account the building and working environment we operated in, the outcome of this was that we could not operate as a drop in for now and that if people wanted to see us with an issue then they would have to make an appointment, unless they presented as homeless, so we stuck to the guidelines such as wearing masks, distancing and sanitation requirements and with all this in place we opened up again

The lockdown has affected many people in different ways both mentally and physically, this virus has knocked the confidence of people in general including staff, clients and the general public, it has isolated people and restricted their movement, it was not a healthy state of affairs, but we have ploughed on with our work and engaged with our community and delivered help and support for those in need and the figures below reflect this;

The statistics for the year April 2020 to March 2021 are as follows;

Day Centre usage = 1,871 attendances

Office appointments = 300

Total Referrals = 469

Homelessness = 25

Medical = 11

Benefits = 344

Housing = 84 of which 29 were debt issues

Criminal Justice = 5

Employment and Education = 0

Day Centre provision

Hot Meals = 2,275 (including take-aways)

Laundry = 0

Bath/shower/shave = 0

Hair Cut = 0

Foodbank = 206

Discretionary Crisis Fund = 3

Voluntary Aid in Sickness = 11

Discretionary Housing Payment = 5

Unity Project = 5

So it has been a difficult year for all and we are still not out of the woods yet, the government has brought in new restrictions with plan B and with no financial help, the £10 a week added to Universal Credit has been cut by the government and this has affected most of our clients, our figures have tripled and this will be reflected in next year's report and so we are still fighting for those who are vulnerable and disadvantaged, this group grows larger as the demographic of people attending the centre for help has expanded to those in work, in the past we only had those that were excluded by the community and I am glad to say that Brentwood Middleton Day Centre is still delivering a service despite the Covid-19 restrictions

FOR THE YEAR ENDED 31/03/2021

TRUSTEES' REPORT – CONTINUED

We would like to thank all our partners for their help and support this last 12 months, these include;

- Ian Jolley, Hannah Courtney-Adamson and Brooke Leigh-Jones and Homeless/Supported accommodation/Floating support Services
- Housing providers including RBH and Riverside Housing
- The Lighthouse Project Food Banks and Middleton and Rochdale Crisis Support
- Middleton Voluntary Aid in Sickness
- Substance and Alcohol Misuse Services
- Health Services
- Employment/Education and Advice services
- Criminal Justice Services

One thing is for sure, BMDC still provides a vital platform for help with immediate need and crisis support and it provides a link with other vital resources for those in need in the Middleton Community, of which there are many.

I have provided some case studies that reflect just some of the issues and hardship that members of our community present with.

**Plans for the Future**

The centre operates in an increasingly fast changing environment. Some of the key trends that the centre is likely to have to respond to over the next few years include:

More people in vulnerable situations (homelessness, poverty etc).  
Major changes in the benefit system – Universal Credit  
People needing support/help on more complex and interconnected issues: debt/health/isolation/housing.  
Increased emphasis on outcomes – need to show evidence of the difference a service makes.  
Digital by default – needing to be on-line or computer literate to access services.  
Economy improving – but more inequality  
Less local authority funding – year on year reductions  
Greater competition between agencies  
Shift from grant aid to commissioning  
More project-based funding  
Services struggling to cope.

Future assumptions

A review of the centre's development to date and of the external context identifies the following five assumptions, which will underpin the centre's future strategy:

1. Clients will face a harder time: It is likely that the centre's core user group will continue to experience poverty, stress, insecurity and disadvantage.
2. Continued and increased demand: All indications suggest that the centre will have to respond to an increase in the amount of demand and also in clients presenting with more complex and multi-dimensional issues.
3. A tougher funding rounds. The centre's main funders and commissioners are likely to face decline in their budgets and greater demand from more organisations.
4. Need to be strategic. The speed of change in the centre's external world will continue at pace. New legislation, new policy directions and changes in community needs and expectations will all impact on the centre.
5. Need to collaborate. To be effective the centre will need to build and maintain strong links and joint working to ensure mutual relationships with community groups, statutory and other agencies.

FOR THE YEAR ENDED 31/03/2021

**TRUSTEES' REPORT – CONTINUED**

Future direction.

Over the next three years the centre will work:

1. To developing, extend and improve the services it can offer to the most vulnerable people.
2. To support clients to make progress, develop opportunities and make real changes.
3. To play a key part in building a strong community life within Middleton.
4. To build strong and effective relationships with other agencies that benefit our clients.
5. To be an effective organisation, that is well managed, financially sustainable and is recognised for the role it plays.

Critical factors:

In order to deliver this strategy, the centre will need the following six factors:

1. The continued support and investment of our current funders in particular Rochdale Metropolitan District Council.
2. Staff time to invest in developing new service models.
3. Investment in new projects from commissioners and funders
4. Continued strong community from our supporters, volunteers and partner agencies
5. An ability and willingness to change.
6. The retention of our strong community base, our ethos and overall commitment to meeting the needs of the most vulnerable members of the community.

**Structure, Governance and Management**

The Charity operates under the name "Brentwood", The charity's principal objective as set out in its memorandum of association is the relief of poverty for the benefit of the inhabitants of Middleton.

***Organisational Structure***

Brentwood Middleton Day Centre has an Executive Committee of 4 members who meet monthly and are responsible for the strategic direction and policy of the charity. At the end of the financial year the Management Committee had 4 members. These members are from a variety of backgrounds relevant to the work of the charity including funding, housing and representatives from the beneficiaries and the community. A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Centre Manager.

The Management Committee is responsible for ensuring that the charity pursues its Aims and Objectives as well as setting strategic policy. The Co-ordinator has responsibility for the individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

**Responsibilities of the Management Committee**

Company law requires the management committee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- select suitable policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue on that basis.



FOR THE YEAR ENDED 31/03/2021

TRUSTEES' REPORT – CONTINUED

The management committee are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Recruitment and Appointment of Management Committee**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Executive Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee will be elected and they must be re-elected at the next Annual General Meeting. (Resolution of Annual General Meeting within 18 months from the last AGM)

The Management Committee is made up of a mix of traditional business skills from their own particular area of responsibility. In an effort to maintain this broad skill mix and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Committee.

***Trustee Induction and Training***

All of our trustees are already familiar with the practical work of the charity and are encouraged to familiarise themselves with the staff and volunteers within the organisation. Additionally, new trustees are invited and encouraged to attend an introductory meeting with the Chair of the Management Committee and familiarise themselves with the charity and the context within which it operates. This meeting covers:

- The obligations of Management Committee members
- The main documents which set out the operational framework for the charity including the Memorandum and Articles
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives
- Charity Commission
- Company Law

A Trustees induction pack has also been prepared drawing information from the various Charity Commission publications signposted through the Commission's guide 'the Essential Trustee' as an 'aide memoir'. This is distributed to all new trustees along with the Memorandum and Articles and the latest financial statements.

**Risk Management**

The Management Committee and staff will hold a review of the major risks to which the charity is exposed. A risk register will be established and is visited on a regular basis. Where appropriate, systems or procedures have already been established to mitigate the risks the charity faces. Significant external risks to funding will lead to the development of a strategic plan which will allow for the diversification of funding. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of all staff, volunteers, clients and visitors to Brentwood Middleton Day Centre.

The Trustees identify and review the risks to which the charity is exposed and ensure that controls are in place to provide appropriate and reasonable assurance against fraud and error.

Brentwood, through its external Chartered Accountant, produces monthly income and expenditure accounts comparing performance against budget; the annual financial statements are independently examined.

***Financial Review***

Core funding was received from the Rochdale Metropolitan Council of £65,700 (last year £65,700).

The Charity also obtained funding from The Big lottery Fund of £103,000 (last year £103,000).

Funding was also received from Forever Manchester fund for covid 19 £5,000, and £20,000 for white goods.

Funding was received from the covid 19 community response fund of £10,000.

Other funding from donations during the year were £1,621 (2020 £4,419).

Overall, the funding during the year increased by £65,744.

Overall, the Charity had a net surplus for the year of £58,454, (2020 £ 17,680).

FOR THE YEAR ENDED 31/03/2021

TRUSTEES' REPORT – CONTINUED

**Investment Policy**

Most of the charity's funds are spent in the short term so there are few funds for the long-term investment. Having considered the options available and the low level of returns, the Management Committee has decided to retain its funds in the current account.

**Reserves Policy**

In keeping with the Charities Commission guidance on reserves, the Board of Brentwood has a policy to hold unrestricted reserves in order to ensure the continued activities of the trust in times of reduced income. The policy agreed is to hold in excess of three months unrestricted expenditure in reserves to meet unexpected demands on the charity. Currently, unrestricted reserves are £141,144 representing an increase from 2020 reserves of £50,057.

**Public Benefit**

The Trustees have considered its activities and achievements and consider the activities fall within the public benefit guidance issued by the Charities Commission, under the Charities Act 2011.

Board members

The Directors/Trustees who served during the year were as follows: -

Mrs S Ewings  
Mr R Donohue (Chairperson)  
Mrs Y C Taylor  
Mr K P Roche

**Committee structure**

The Committee are elected from the trustees, the day to day running of the charity is controlled by the manager who reports on a monthly basis to the management committee.

Trustees are recruited from the community and from individuals with experience in the health and social care.

**Statement of Trustees' responsibilities**

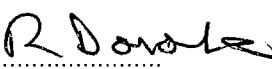
The Trustees (who are also directors of Brentwood for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and UK GAAP.

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 the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charitable company will continue in operation.

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

Signed on behalf of the management committee on 15<sup>th</sup> December 2021.

.....  
  
Mr R Donohue

**INDEPENDENT EXAMINER'S STATEMENT**

**FOR THE YEAR ENDED 31/03/2021**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MIDDLETON DAY CENTRE**

I report on the accounts of the company for the year ended 31/03/2021 set out on pages 3 to 24.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

As the charity trustees of the company (and also the directors of the company 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.

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

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

**INDEPENDENT EXAMINERS 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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006; 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 Companies Act 2006 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 have not been met; 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 (FRS102)]

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



David Gibson A.C.A.

Institute of Chartered Accountants in England & Wales

Gibsons Accountants Ltd  
226 Oldham Road  
Rochdale  
OL11 2ER

15<sup>th</sup> December 2021

Middleton Day Centre

**Statement of Financial Activities (including income and expenditure account)**  
for the year ended 31/03/2021

			2021	2020
	Unrestricted funds	Restricted funds	Total	Total
	£	£	£	£
<b>Income</b>				
Income from generated funds	-	-	-	-
Donations and legacies	1,621	-	1,621	4,419
Income from charitable activities	99,993	138,000	237,993	169,450
<b>Total Income and endowments</b>	<b>101,614</b>	<b>138,000</b>	<b>239,614</b>	<b>173,869</b>
<b>Expenses</b>				
Costs of generating funds	-	-	-	-
Expenditure on Charitable activities	44,476	136,685	181,161	156,189
<b>Total Expenses</b>	<b>44,653</b>	<b>136,509</b>	<b>181,161</b>	<b>156,189</b>
<b>Net gains on investments</b>				
<b>Net Income/ (expenditure)</b>	<b>57,138</b>	<b>1,315</b>	<b>58,453</b>	<b>17,680</b>
<b>Gains/(losses) on revaluation of fixed assets</b>	-	-	-	-
<b>Net movement in funds:</b>				
<b>Net income for the year</b>	<b>57,138</b>	<b>1,315</b>	<b>58,453</b>	<b>17,680</b>
Transfers between funds	(7,081)	7,081	-	-
Total funds brought forward	91,087	4,233	95,320	77,640
<b>Net funds carried forward</b>	<b>141,144</b>	<b>12,629</b>	<b>153,773</b>	<b>95,320</b>

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

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Middleton Day Centre

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BALANCE SHEET AT 31/03/2021

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	3	-	1,939
<b>CURRENT ASSETS</b>			
Debtors (amounts falling due within one year)	4	812	395
Cash at bank and in hand		<u>162,811</u>	<u>98,460</u>
		163,623	98,855
<b>CREDITORS: Amounts falling due within one year</b>	5	<u>9,850</u>	<u>5,474</u>
<b>NET CURRENT ASSETS</b>		<u>153,773</u>	<u>93,381</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>153,773</u>	<u>95,320</u>
<b>RESERVES</b>			
<b>Unrestricted funds</b>	7		
General fund		139,373	89,316
Designated funds		1,771	1,771
<b>Restricted funds</b>	8	<u>12,629</u>	<u>4,233</u>
		<u>153,773</u>	<u>95,320</u>

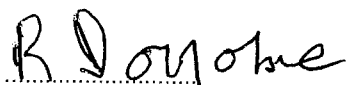
For the year ending 31/03/2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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 company's regime.

Approved by the board of trustees on 15/12/2021 and signed on their behalf by



Mr R Donohue

Trustee

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31/03/2021**

**1. ACCOUNTING POLICIES**

**1a. Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income is included in the accounts on the following basis: -

Grants & donations, in the period in which received unless the donor specify the amounts must be used in future accounting periods, in which case the income is deferred until those periods.

Other income on a receipt's basis.

**1b. Resources Expended**

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.

**1c. Allocation and Apportionment of Costs**

All costs relate to the single activity of the charitable company and are recognised accordingly.

Staff costs are allocated on the basis of staff time to the individual funds, all other costs are allocated to the fund for which they are incurred with the exception of the following which are allocated as follows: -

	Core Funding	Big Lottery Fund
Heat, light & water	60%	40%
Repairs	50%	50%
Telephone	50%	50%
Food & medicine	52%	48%
Cleaning	60%	40%
Insurance	50%	50%
Rent & rates	60%	40%
Book keeping	50%	50%

**1d. 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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

**1e. Cash Flow Statement**

The Company is exempt from including a statement of cash flows in its accounts in accordance with the SORP for smaller charities.

**1f. Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment straight line 20%

**1g. Pension Costs**

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

### 1h. Basis of Accounting

These accounts have been prepared under the historic cost convention, in accordance with The Charities Act 2011, The Companies Act 2006, The Financial Reporting Standard applicable in the UK and the Republic of Ireland FRS102, Accounting & Reporting by Charities Statement of Recommended Practice (Charities SORP FRS 102 effective January 2015).

### 2. STAFF COSTS

Particulars of employees (including directors) are shown below:

Employee costs during the year amounted to:	2021	2020
	£	£
Wages and salaries	119,173	107,231
Social security costs	6,447	6,152
Employers pension costs	2,540	2,244
	<u>128,160</u>	<u>115,627</u>

The average weekly numbers of employees during the year were as follows:

	2021	2020
	No.	No.
Welfare services	4	4
Administration	1	1
	<u>5</u>	<u>5</u>

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The employers pension costs represent contributions payable by the charity to the fund.

No Employee received remuneration including benefits of more than £60,000  
None of the Trustees received remuneration benefits or expenses from the Charity.

### 3. TANGIBLE FIXED ASSETS

	Fixtures and Fittings £	Equipment £	Total £
<b>Cost</b>			
At 01/04/2020	3,454	28,551	32,005
At 31/03/2021	3,454	28,551	32,005
<b>Depreciation</b>			
At 01/04/2020	3,454	26,612	30,066
For the year	-	1,939	1,939
At 31/03/2021	3,454	28,551	32,005
<b>Net Book Amounts</b>			
At 31/03/2021	-	-	-
At 31/03/2020	-	1,939	1,939

### 4. DEBTORS

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors - prepayments	812	395
	812	395

### 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Taxation and social security	2,344	2,276
Other creditors	7,506	3,198
	9,850	5,474

### 6. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £1, to the company should it be wound up. At 31/03/2021 there were 4 members.



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**Middleton Day Centre**

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## 7. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	89,316	101,614	(44,476)	(7,081)	139,373
Needle Exchange	1,771	-	-	-	1,771
	<u>91,087</u>	<u>101,614</u>	<u>(44,476)</u>	<u>(7,081)</u>	<u>141,144</u>

## 8. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
Homelessness Fund	2,823	-	-	-	2,823
The Big Lottery Fund	1,410	103,000	(111,491)	7,081	-
Forever Manchester	-	20,000	(18,422)	-	1,578
Forever Manchester Cv19	-	5,000	(3,163)	-	1,837
Community Fund Cv19	-	10,000	(3,609)	-	6,391
	<u>4,240</u>	<u>138,000</u>	<u>(136,685)</u>	<u>7,081</u>	<u>12,629</u>

### Homelessness Fund

This fund was established in January 2008, to enable client travel to the homelessness refuge in Rochdale.

### The Big Lottery Fund

This funding is to provide an enhanced project which works with people who have complex needs by supporting them with advocacy and links to other agencies.

### Forever Manchester Fund

This funding was from the unity project to enable clients to purchase white goods for their homes

### Forever Manchester Covid 19 Fund

This fund was established to provide food to clients during the covid 19 epidemic.

### Community Fund Covid 19

This fund was established to provide personal protective equipment, cleaning products and food during the covid 19 epidemic.

## 9. INDEPENDENT EXAMINERS FEE

The independent examiner was paid £3,460 (2019: £3,360) during the year of which £1,500 (2020 £1,500) relates to the preparation and examination of the financial statements.

## 10. RELATED PARTY TRANSACTIONS

There were no related party transactions during the period.

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**Middleton Day Centre**

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**Incoming Resources**  
for the year ended 31/03/2021

	2021	2021	2021	2020
	unrestricted	restricted	Total	
	Funds	Funds	Funds	
	£	£	£	£
<b>Incoming resources</b>				
<b>Incoming resources from generated funds</b>				
<b>Donations</b>				
Clothes weighed in	-	-	-	248
Donations	1,621	-	1,621	4,171
	<u>1,621</u>	<u>-</u>	<u>1,621</u>	<u>4,419</u>
<b>Grants</b>				
RMBC Core Grant	65,700	-	65,700	65,700
Big Lottery Fund	-	103,000	103,000	103,000
Duchy of Lancaster	-	-	-	750
Forever Manchester - White goods	-	20,000	20,000	-
Forever Manchester - Covid 19	-	5,000	5,000	-
Community Fund Covid 19	-	10,000	10,000	-
Government Grants	34,293	-	34,293	-
	<u>99,993</u>	<u>138,000</u>	<u>237,993</u>	<u>169,450</u>
	<u>101,614</u>	<u>138,000</u>	<u>239,614</u>	<u>173,869</u>

**Middleton Day Centre**

	Expenses for the year ended 31/03/2021			
	2021	2021	2021	2020
	unrestricted	restricted	Total	
	£	£	£	£
<b>Expenditure on charitable activities</b>				
Food & medicine	143	3,529	3,672	2,237
Advertising	237	90	327	110
Volunteer costs	278	846	1,124	249
User activities & support	442	2,560	3,002	1,483
Staff travel	219	9	227	305
White goods	-	10,580	10,580	-
Rates	143	95	238	234
Water rates	580	754	1,334	1,698
Heat and light	2,340	3,261	5,601	5,874
Rent	250	-	250	250
Cleaning & waste	1,730	1,544	3,274	2,496
Repairs and renewals	3,892	5,575	9,467	6,480
Administrators wages	9,804	10,000	19,804	18,000
General wages	8,979	85,845	94,824	84,941
Cleaners wages	4,545	-	4,545	4,290
NIC employer (wages and salaries)	4,174	2,273	6,447	6,152
Pension contributions	881	1,659	2,540	2,244
Staff recruitment	1,445	177	1,622	-
Computer software costs	-	306	306	252
P. P. E.	51	-	51	-
Insurance	869	868	1,737	1,859
Stationery & office supplies	933	70	1,003	2,595
Telephone	716	2,180	2,896	6,247
TV Licence	158	-	158	155
Subscriptions	163	-	163	159
Dishwasher rental	-	650	-	1,587
Sundry expenses	530	-	530	951
Depreciation of equipment	-	1,939	1,939	1,941
	42,851	134,810	177,661	152,789
<b>Governance Costs</b>				
Annual return fee	40	-	40	40
Book keeping	835	1,125	1,960	1,860
Independent examiners fees	750	750	1,500	1,500
	1,625	1,875	3,500	3,400
<b>Total Expenses</b>	<b>44,476</b>	<b>136,685</b>	<b>181,161</b>	<b>156,189</b>

