

Registered number: 2331404

Charity number: 1004389

Middleton Day Centre

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31/03/2022

Prepared By:

Gibsons Accountants Ltd

Chartered Accountants

226 Oldham Road

Rochdale

Lancashire

OL11 2ER

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/03/2022**

TRUSTEES

Mrs Y C Taylor

Mrs S Ewings (resigned 4/4/2022)

Mr R Donohue (Chairperson)

Mr K P Roche

Mrs J A L Roche (appointed 23/06/2022)

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

ACCOUNTS
FOR THE YEAR ENDED 31/03/2022

CONTENTS

	Page
Report of the Trustees	3
Independent Examiner's Statement	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Accounts	13 to 16
Detailed Statement of Financial Activities	17

FOR THE YEAR ENDED 31/03/2022

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/03/2022.

MISSION STATEMENT

'Eradicating the Middleton Community of social disadvantage and Prejudice'

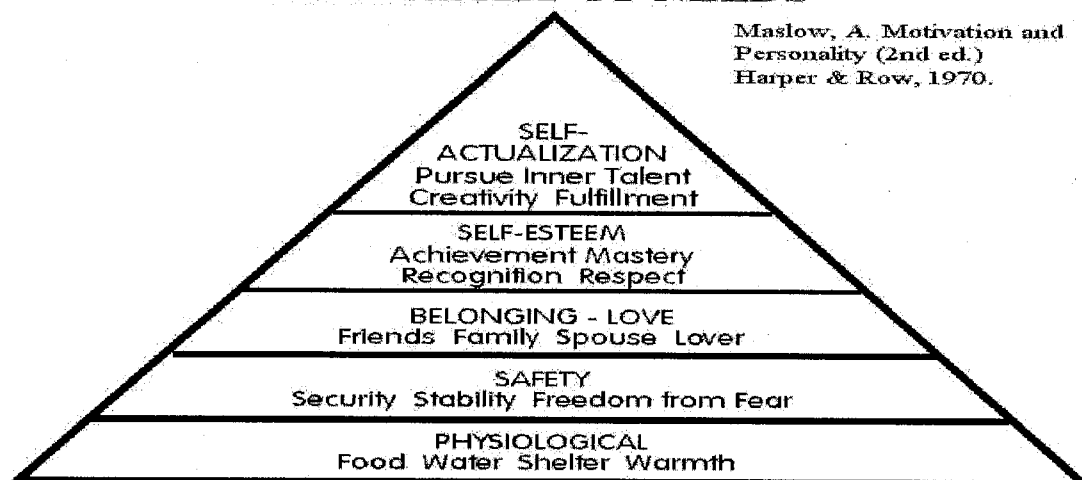
Through our Day Centre, we aim to eradicate disadvantage and prejudice by providing a one-stop-shop approach to community services and facilitating links to other agencies thereby helping people to: make informed decisions, restore self-esteem, achieve the potential to move on and be more independent. 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.

Middleton Day Centre

FOR THE YEAR ENDED 31/03/2022

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

Brentwood Middleton Day Centre continues to do great work in tackling poverty, crisis and hardship in the Middleton Community and strives to fulfil all its aims and objectives as laid out in our mission statement and our constitution.

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 31/03/2022

TRUSTEES' REPORT – CONTINUED

MANAGERS REPORT

ACHIEVEMENTS AND PERFORMANCE

I have to thank all our staff and volunteers for all the wonderful work they have done during these very difficult times, we have just got through the Covid-19 nightmare and we are now faced with the rise in the cost of living and the high rise in the cost of Energy. We have also seen the rise of Homelessness in Middleton of around 200% and it is a big concern, this has come about because of the lack of social housing in the Middleton area and Landlords are exploiting this and so putting up rents by 30%, also households are feeling the pressure of the high costs of Food, Petrol, Gas and Electric and this has led to those sofa surfing being forced out of homes and it has also led to great tension in the household and we are seeing breakdowns in family relationships, an increase in Domestic Violence and an increase in people being asked or forced to leave the family home

Brentwood MDC has always been there to face the challenges that the Middleton Community has come against and we continue to fight for the right of every person in the Middleton and Rochdale area to receive the right benefits and support them with housing and homelessness issues and in order to do this BMDC has come up with initiatives and projects to combat Crisis and Hardship and one of these projects was called the Enhance Project and was funded by the big Lottery Help Through Crisis Fund. This was an outreach project run by Bev and James and volunteers and it supported and advocated on and with service users and accompanied them to appointments both medical and non-medical and to tribunals and appeals with the DWP and it was a great success, unfortunately this funding ended in July 2021 and so we have made an application for funding from The Big Lottery Fund for another project called the Blossom Project, this Project aims to carry on the good work that the Enhance Project was doing and the new initiatives that will use groups to bring people together to learn new skills like Managing a tenancy, cooking on a budget and confidence building and the application we put in passed the first stage in late May this year and the final application will be going before the Big Lottery Fund panel in December, so fingers crossed

The statistics for the year April 2021 to March 2022 are as follows;

Day Centre usage = 2,197 attendances

Office appointments = 508

Total Referrals = 755

Homelessness = 85

Medical = 15

Benefits = 512

Housing = 138 of which 54 were debt issues

Criminal Justice = 4

Employment and Education = 1

Day Centre provision

Hot Meals = 4,970

Laundry = 79

Bath/shower/shave = 11

Hair Cut = 0

Foodbank = 138

Discretionary Crisis Fund = 5

Voluntary Aid in Sickness = 15

Discretionary Housing Payment = 6

Unity Project = 20

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

FOR THE YEAR ENDED 31/03/2022

TRUSTEES' REPORT – CONTINUED

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.

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.

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.

FOR THE YEAR ENDED 31/03/2022

TRUSTEES' REPORT – CONTINUED

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 5 members who meet monthly and are responsible for the strategic direction and policy of the charity. 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.

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.

FOR THE YEAR ENDED 31/03/2022

TRUSTEES' REPORT – CONTINUED

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 £25,750 (last year £103,000).

Other funding from donations during the year were £3,163 (2021 £1,621).

Overall, the Charity had a net deficit for the year of £65,670 (2021 surplus £58,454).

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. At the year end, unrestricted reserves are £85,300 representing a decrease from 2021 reserves of £141,144.

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.

FOR THE YEAR ENDED 31/03/2022

TRUSTEES' REPORT – CONTINUED

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

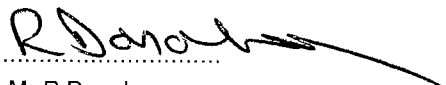
The Trustees (who are also directors of Brentwood for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and UK GAAP.

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 28th November 2022.


Mr R Donohue

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/03/2022

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

I report on the accounts of the company for the year ended 31/03/2022 set out on pages 3 to 18.

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

28th November 2022

Middleton Day Centre

**Statement of Financial Activities (including income and expenditure account)
for the year ended 31/03/2022**

	Unrestricted funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
Income				
Income from generated funds	-	-	-	-
Donations and legacies	3,163	-	3,163	1,621
Income from charitable activities	65,700	25,750	91,450	237,993
Total Income and endowments	68,863	25,750	94,613	239,614
Expenses				
Costs of generating funds				
Expenditure on Charitable activities	124,707	35,576	160,283	181,160
Total Expenses	124,707	35,576	160,283	181,160
Net gains on investments				
Net Income/ (expenditure)	(55,844)	(9,826)	(65,670)	58,453
Gains/(losses) on revaluation of fixed assets	-	-	-	-
Net movement in funds:				
Net income/ (expenditure) for the year	(55,844)	(9,826)	(65,670)	58,453
Transfers between funds	-	-	-	-
Total funds brought forward	141,144	12,629	153,773	95,320
Net funds carried forward	85,300	2,803	88,103	153,773

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

Middleton Day Centre

BALANCE SHEET AT 31/03/2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	3	-	-
CURRENT ASSETS			
Debtors (amounts falling due within one year)	4	684	812
Cash at bank and in hand		<u>94,253</u>	<u>162,811</u>
		94,937	163,623
CREDITORS: Amounts falling due within one year	5	<u>6,834</u>	<u>9,850</u>
NET CURRENT ASSETS		<u>88,103</u>	<u>153,773</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>88,103</u>	<u>153,773</u>
RESERVES			
Unrestricted funds	7		
General fund		85,300	139,373
Designated funds		-	1,771
Restricted funds	8	<u>2,803</u>	<u>12,629</u>
		<u>88,103</u>	<u>153,773</u>

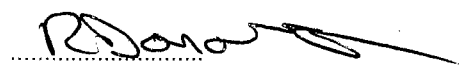
For the year ending 31/03/2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 28/11/2022 and signed on their behalf by



Mr R Donohue
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/03/2022**

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 (until July 2021)
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:	2022	2021
	£	£
Wages and salaries	107,527	119,173
Social security costs	3,749	6,447
Employers pension costs	2,304	2,540
	<u>113,580</u>	<u>128,160</u>

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

	2022	2021
	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 £
Cost			
At 01/04/2021	3,454	28,551	32,005
At 31/03/2022	3,454	28,551	32,005
Depreciation			
At 01/04/2021	3,454	28,551	32,005
For the year	-	-	-
At 31/03/2022	3,454	28,551	32,005
Net Book Amounts			
At 31/03/2022	-	-	-
At 31/03/2021	-	-	-

4. DEBTORS

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors - prepayments	684	812
	<u>684</u>	<u>395</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Taxation and social security	3,709	2,344
Other creditors - accruals	3,125	7,506
	<u>6,834</u>	<u>9,850</u>

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 31/03/2022 there were 4 members.

Middleton Day Centre

7. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	139,373	68,863	(124,707)	1,771	85,300
Needle Exchange	1,771	-	-	(1,771)	-
	<u>141,144</u>	<u>68,863</u>	<u>(124,707)</u>	<u>-</u>	<u>85,300</u>

8. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
Homelessness Fund	2,823	-	(20)	-	2,803
The Big Lottery Fund	-	25,750	(25,750)	-	-
Forever Manchester	1,578	-	(1,578)	-	-
Forever Manchester Cv19	1,837	-	(1,837)	-	-
Community Fund Cv19	6,391	-	(6,391)	-	-
	<u>12,629</u>	<u>25,750</u>	<u>(35,576)</u>	<u>-</u>	<u>2,803</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 £3,300 (2021: £3,460) during the year of which £1,500 (2021 £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.

Middleton Day Centre

**Incoming Resources
for the year ended 31/03/2022**

	2022	2022	2022	2021
	unrestricted	restricted	Total	
	Funds	Funds	Funds	
	£	£	£	£
Incoming resources				
Incoming resources from generated funds				
Donations				
Clothes weighed in	88	-	88	-
Donations	3,075	-	3,075	1,621
	<u>3,163</u>	<u>-</u>	<u>3,163</u>	<u>1,621</u>
Grants				
RMBC Core Grant	65,700	-	65,700	65,700
Big Lottery Fund	-	25,750	25,750	103,000
Forever Manchester - White goods	-	-	-	20,000
Forever Manchester - Covid 19	-	-	-	5,000
Community Fund Covid 19	-	-	-	10,000
Government Grants	-	-	-	34,293
	<u>65,700</u>	<u>25,750</u>	<u>91,450</u>	<u>237,993</u>
	<u>68,863</u>	<u>25,750</u>	<u>94,613</u>	<u>239,614</u>

Middleton Day Centre

Expenses				
for the year ended 31/03/2022				
	2022	2022	2022	2021
	unrestricted	restricted	Total	
	£	£	£	£
Expenditure on charitable activities				
Food & medicine	1,171	8,186	9,357	3,672
Advertising & webhosting	854	-	854	327
Volunteer costs	2,213	-	2,213	1,124
User activities & support	1,908	20	1,928	3,002
Staff travel	310	-	310	227
White goods	-	-	-	10,580
Rates	238	-	238	238
Water rates	1,025	133	1,158	1,334
Heat and light	6,094	777	6,871	5,601
Rent	250	-	250	250
Cleaning & waste	4,076	370	4,446	3,274
Repairs and renewals	5,172	1,028	6,200	9,467
Administrators wages	16,580	2,500	19,080	19,804
General wages	64,191	19,709	83,900	94,824
Cleaners wages	3,979	568	4,547	4,545
NIC employer (wages and salaries)	3,749	-	3,749	6,447
Pension contributions	1,920	384	2,304	2,540
Staff Training	-	24	24	-
Computer software costs	132	90	222	306
P. P. E.	-	42	42	51
Insurance	1,052	869	1,921	1,737
Stationery & office supplies	1,318	-	1,318	1,003
Telephone	2,721	261	2,982	2,896
TV Licence	159	-	159	158
Subscriptions	346	-	346	163
Dishwasher rental	1,763	165	1,928	1,622
Bank charges	23	-	23	-
Sundry expenses	573	-	573	530
Depreciation of equipment	-	-	-	1,939
	121,817	35,126	156,943	177,661
Governance Costs				
Annual return fee	40	-	40	40
Book keeping	1,350	450	1,800	1,960
Independent examiners fees	1,500	0	1,500	1,500
	2,890	450	3,340	3,500
Total Expenses	124,707	35,576	160,283	181,161

