

TRINITY HOUSE COMMUNITY RESOURCE CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Registered Charity No. 1082054
Company Registration No. 03964381

TRINITY HOUSE COMMUNITY RESOURCE CENTRE

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TRINITY HOUSE COMMUNITY RESOURCE CENTRE

Report of the trustees for the year ended 31st March 2023

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2023 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 2019).

Objectives and activities

The purposes of the charity are to promote the benefits of inhabitants of Central Manchester and surrounding districts and, in particular, children, young people and families, by the provision of a Resource Centre, providing facilities to advance education, relieve poverty, hardship and distress, and to provide appropriate support services and facilities for their recreation and leisure-time occupation in the interests of social welfare in order that their condition of life may be improved. The main activities are the development of the Trinity House Community Centre and associated services including the LINK Good Neighbours befriending and social activity programme, Junior and Senior Youth Clubs, one-to-one mentoring project, and the after school club and playgroup.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year. The charity furthers its charitable purposes for the public benefit through our community is situated in south central inner city Manchester and includes Rusholme, Fallowfield and Moss Side. These wards fall in the bottom 10% of wards in terms of education and bottom 3% wards in terms of child poverty. The risk factors in the area include poor private housing stock, mental health issues and emotional well-being, teenage pregnancy, sexually transmitted infections, low school attendance and achievement, anti-social behaviour and the risk of becoming NEET. 75% of the Moss Side, and 62% of the Rusholme population are from BAME backgrounds. One third of Moss Side households contain a resident with a disability, Rusholme 35% and Fallowfield 40%. so we provide a service that meets their needs. (MCC website data/Census 2021)

The centre offers a range of activities and support services that aim to address local needs and improve the quality of life for local families, for example a weekly lunch club for vulnerable adults and youth work sessions and mentoring.

A review of our achievements and performance

During the year ending March 2023 Trinity House was able to remain open and offering a range of service to support local people through the continuing COVID local measures. We continued to review and update our risk assessments to ensure safe use of the building, and to reflect the latest changes and ensure compliance with COVID-19 measures. We continued to provide room hires for Diabetic Eye Screening and pop-up flu vaccination clinics. Our partnership with Ethnic Health Forum continued with further funding to provide welfare rights advice and learning opportunities, and our goal is to continue to work together to establish a permanent welfare rights advice hub at Trinity House. We continues to support local families with children at four local school with our After School Club. Trinity House also took steps to help our local residents during the cost of living crisis by the provision of warm spaces, for people to stay here and keep warm without having to use their own heating.

Once again the Board are grateful to the staff team and would like to thank them all for their hard work, resilience and adaptability during this extremely difficult year.

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Financial review

Trinity House has been successful in securing funding from a number of sources during this financial year. Our core funding from Our Manchester VCS is extended for a final year, pending a review of funding provision, and Youth Work Partnership funding has also been extended at existing levels. Our room hire income remains steady. We will continue to seek ways to increase our income through self-generating projects, especially room hire income, in addition to further grant funding for new and existing projects

Investment powers and policy

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

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2023 was £100 of which -£1,612 are free reserves, after allowing for funds tied up in tangible fixed assets.

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 Management Committee agrees that the target balances held in reserves shall be based on:

- forecasts for levels of income in future years, taking into account the reliability of each source of income and the prospects for opening up new sources.
- forecasts for expenditure in future years on the basis of planned activity.
- its analysis of any future needs, opportunities, contingencies or risks the effects of which are not likely to be able to be met out of income if and when they arise.
- assessment, and on the best evidence reasonably available, of the likelihood of each of those needs etc. arising and the potential consequences if THCRC is not able to meet them.

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. The trustees are looking to maximise income from After School Club and Playgroup, both of which we are expecting to increase the income from, and room hire which we are also planning to increase. We will also aim to include more core costs in funding bids wherever possible, and plan to increase our reserves back to our stated amount.

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, young people, other service users and visitors.

Plans for Future Periods

Moving into 2023-24 we continue to respond to the cost of living crisis and its impact on the community. Our priorities are supporting children, young people and families to become more resilient. In addition to playgroup and after school club we now operate a Toy Hub offering the loan of curated play items to assist early year's development, with an associated weekly Stay and Play session working with parents and toddlers. We have also run successful holiday activity sessions during every school holiday this year, targeted

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at families receiving free school meals. Our LINK numbers remains steady with a good regular attendance. We will continue to explore ways to further increase room hire, reviewing service provision and ensuring maximum use of our building including evening and weekend hire, with a focus on tenants and hirers who provide a benefit to our community.

Structure, governance and management

Trinity House Community Resource Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 4th April 2000. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 16th August 2000. We have submitted an amendment to our Memorandum and Articles to allow us to hold distanced video and hybrid board meetings and this had been accepted by the Charity Commission.

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 up to 3 years (one third rotating each year). Members of the Management Committee shall hold office until the end of the Annual General Meeting next following their election appointment or co-option and shall be eligible for re-election or re-co-option.

Trustee induction and training

Most trustees are already familiar with the work of the charity as a result of either their work within a member organisation or as a volunteer.

Additionally, new trustees familiarise themselves with the roles and responsibilities of trustees as set out by the Charities Commission. We have nominated trustees with particular responsibility for Health and Safety and Safeguarding and all Trustees will be offered refresher training in basic safeguarding principles.

Organisation

The board of trustees administers the charity. The board normally meets on a bi—monthly basis but meets more frequently as required. Jane Bramley remains as part-time Chief Executive/office manager to manage the day-to-day operations of the charity. Saira Qureshi remains our Chair during this financial year.

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: Trinity House Community Resource Centre

Charity Number: 1082054

Company Registration Number: 3964381

TRINITY HOUSE COMMUNITY RESOURCE CENTRE**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: Trustees and Directors

Saira Qureshi	Chair of Trustees
Michael Greenwood	Treasurer
Susi Madron	
Jill Lovecy	
John Byrne	
Lorna Richardson	
Jane Bramley	Secretary

Chief Executive

Jane Bramley

Registered Office

Grove Close
Manchester
M14 5AA

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Co-operative Bank
1 Balloon Street
Manchester

Virgin Money
16 Great Underbank
Stockport
SK1 1LF

Solicitors

Robin Burman

TRINITY HOUSE COMMUNITY RESOURCE CENTRE**Trustees responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Trinity House Community Resource Centre 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

Saira Qureshi
Chair

Date: 19th March 2024

Independent examiner's report to the trustees of TRINITY HOUSE COMMUNITY RESOURCE CENTRE

I report on the accounts of the company for the year ended 31st March 2023, which are set out on pages 7 to 20.

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) 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 Association of Chartered Certified Accountants.

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(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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - 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.

A. M. King

AM King FCCA
Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 19th March 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	11	-	11	126
Charitable Activities	(4)	40,976	56,901	97,877	181,000
Other Trading Activities	(5)	112,439	-	112,439	103,717
Investment Income		72	-	72	12
Other		970	-	970	1,557
Total		154,468	56,901	211,369	286,412
Expenditure on:					
Raising Funds	(6)	-	-	-	-
Charitable Activities	(6)	158,478	139,999	298,477	308,081
Total		158,478	139,999	298,477	308,081
Net income/(expenditure)		(4,010)	(83,098)	(87,108)	(21,669)
Transfers between funds	(15)	(74)	74	-	-
Net movement in funds		(4,084)	(83,024)	(87,108)	(21,669)
Reconciliation of funds					
Total funds brought forward	(15)	19,872	227,304	247,176	268,845
Total funds carried forward	(15)	15,788	144,280	160,068	247,176

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

The notes on pages 10 to 20 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2023

Company Registration Number: 03964381

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(11)	140,058	187,938
Total fixed assets		140,058	187,938
Current assets:			
Debtors	(12)	16,257	19,344
Cash at Bank & in Hand		35,000	66,880
Total current assets		51,257	86,224
Liabilities:			
Creditors: Amounts falling due within one year	(13)	23,247	14,986
Net current assets or liabilities		28,010	71,238
Total assets less current liabilities		168,068	259,176
Creditors: Amounts falling due after more than one year			
Provisions for liabilities	(16)	8,000	12,000
Total net assets or liabilities		160,068	247,176
The funds of the charity:			
Restricted income funds	(15)	144,280	227,304
Unrestricted income funds	(15)	15,788	19,872
Total charity funds		160,068	247,176

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 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.

Approved by the trustees on 19th March 2024

----- Saira Qureshi Chair

The notes on pages 10 to 20 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2023

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	(87,108)	(21,669)
Add back depreciation	47,880	47,879
Deduct investment income	(72)	(12)
Decrease/(increase) in debtors	3,087	(3,114)
Increase/(decrease) in creditors	4,261	(4,163)
Net cash used in operating activities	(31,952)	18,921
Cash flows from investment activities:		
Interest	72	12
Purchase of fixed assets	-	(509)
Net cash provided by investing activities	72	(497)
Increase/(decrease) in cash and cash equivalents during the year	(31,880)	18,424
Cash and cash equivalents brought forward	66,880	48,456
Cash and cash equivalents carried forward	35,000	66,880

Notes to the accounts for the year ended 31st March 2023

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements 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 1st July 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 18 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) Income recognition

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of advertising and publicity.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts for the year ended 31st March 2023

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Refurbishment of Premises	10% on cost
Computers	25% on cost
Office Equipment	15% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil). One trustee received fees for providing training. This amounted to £1,500 (2022: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Donations & Fundraising	11	-	11	126
	11	-	11	126
Previous reporting period				
	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	
Donations & Fundraising	126	-	126	
	126	-	126	

Notes to the accounts for the year ended 31st March 2023

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2023	Restricted Year Ended 31 March 2023	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
	£	£	£	£
Management Fees	5,976	-	5,976	1,440
Unrestricted grants:				
OMVCS	20,000	-	20,000	20,000
Manchester City Council	-	-	-	8,830
Manchester City Council	-	-	-	750
Macc - Household Support Fund	-	-	-	3,760
M13 Youth Project	15,000	-	15,000	-
Power to Change	-	-	-	20,000
Restricted grants:				
Greater Manchester MH NHS	-	-	-	174
Duchy of Lancaster	-	500	500	-
Greater Manchester Police Aris Funding	-	-	-	1,000
Groundwork UK	-	-	-	1,000
HMRC CVJRC	-	-	-	8,683
HMRC SSP	-	-	-	481
Manchester City Council M3 Youth Project	-	-	-	5,000
Manchester City Council Holiday Activity Fund	-	-	-	7,036
Manchester City Council NIF	-	-	-	1,260
Manchester City Council NIF Warm Spaces	-	3,620	3,620	-
Moss Side Millenium Powerhouse Playschemes	-	-	-	2,574
OMCVS Covid Impact Fund	-	-	-	29,890
One Manchester Welfare Fund	-	-	-	19,700
One Manchester Toy Hub	-	4,000	4,000	-
One Manchester Christmas Funding	-	300	300	-
Power to Change	-	10,000	10,000	-
Young Manchester Moss Side Millenium Powerhouse	-	-	-	13,366
Manchester Active	-	11,481	11,481	9,056
Our Manchester VCS	-	27,000	27,000	27,000
	40,976	56,901	97,877	181,000

Notes to the accounts for the year ended 31st March 2023

4. Income from charitable activities

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	March 2022	31 March	31 March
	£	£	£
Management Fees	1,440	-	1,440
Unrestricted grants:			
OMVCS	20,000	-	20,000
Manchester City Council	8,830	-	8,830
Manchester City Council	750	-	750
Macc - Household Support Fund	3,760	-	3,760
Power to Change	20,000	-	20,000
Restricted grants:			
Greater Manchester MH NHS	-	174	174
Greater Manchester Police Aris Funding	-	1,000	1,000
Groundwork UK	-	1,000	1,000
HMRC CVJRC	-	8,683	8,683
HMRC SSP	-	481	481
Manchester City Council M3 Youth Project	-	5,000	5,000
Manchester City Council Holiday Activity Fund	-	7,036	7,036
Manchester City Council NIF	-	1,260	1,260
Moss Side Millenium Powerhouse Playschemes	-	2,574	2,574
OMCVS Covid Impact Fund	-	29,890	29,890
One Manchester Welfare Fund	-	19,700	19,700
Young Manchester Moss Side Millenium Powerhouse	-	13,366	13,366
Manchester Active	-	9,056	9,056
Our Manchester VCS	-	27,000	27,000
	54,780	126,220	181,000

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2023	31 March	31 March	31 March
	£	£	£	£
Activity Charges	57,204	-	57,204	55,370
Room Hire	55,235	-	55,235	48,347
	112,439	-	112,439	103,717

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	March 2022	31 March	31 March
	£	£	£
Activity Charges	55,370	-	55,370
Room Hire	48,347	-	48,347
	103,717	-	103,717

Notes to the accounts for the year ended 31st March 2023

6. Expenditure

	Youth and Community Activities £	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Expenditure on raising funds:			
Advertising and marketing	-	-	-
	-	-	-
Expenditure on charitable activities:			
Employment Costs	191,319	191,319	192,995
Training	2,745	2,745	660
Temporary Staff	4,058	4,058	1,120
Minor Equipment	279	279	1,180
Grants Paid	1,465	1,465	4,060
Third Party Expenses	-	-	35
Travel Expenses	357	357	748
Activities	6,530	6,530	9,647
Ethnic Health Forum Project Costs	11,056	11,056	12,188
Membership and Subscriptions	1,133	1,133	1,082
Bad Debts	(139)	(139)	630
Volunteer Expenses	159	159	20
Refreshments	4,968	4,968	4,782
Heat, Light & Water	8,393	8,393	11,753
Rates	456	456	233
Bank Charges	2	2	22
IT Maintenance	159	159	160
Building Services, Repairs and Security	6,264	6,264	7,411
Telephone	2,981	2,981	2,936
Cleaning & Waste Disposal	2,375	2,375	2,017
Insurance	3,170	3,170	3,529
Governance Costs	1,378	1,378	1,406
Post, Printing & Stationery	1,489	1,489	1,588
Depreciation	47,880	47,880	47,879
	298,477	298,477	308,081
	298,477	298,477	308,081
Unrestricted funds		158,478	153,494
Restricted funds		139,999	154,587
		298,477	308,081

Notes to the accounts for the year ended 31st March 2023

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	1,080	1,080	type of expense
Professional Fees	13	-	13	type of expense
Payroll Costs	126	-	126	type of expense
DBS Checks	159	-	159	type of expense
	298	1,080	1,378	

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	1,080	1,080	type of expense
Professional Fees	128	-	128	type of expense
DBS Checks	198	-	198	type of expense
	326	1,080	1,406	

9. Analysis of staff costs

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Wages and Salaries	181,426	181,269
Redundancy	-	-
Social Security Costs	6,785	8,394
Pension Costs	3,108	3,332
	191,319	192,995
Charitable activities	191,319	192,995
Support costs	-	-
	191,319	192,995

The average number of employees during the year was 14 (previous year: 13).

The charity considers its key management personnel comprises the trustees and Operations Manager. The total employment benefits, including employer pension contributions of the key management personnel were £30,129 (previous year: £26,904), No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Independent examination fees	1,080	1,080
	1,080	1,080

Notes to the accounts for the year ended 31st March 2023

11. Tangible Fixed Assets

	Refurbishment of Premises	Computers	Furniture & Equipment	Total
Cost	£	£	£	£
At 1 April 2022	477,635	46,296	58,102	582,033
Additions	-	-	-	-
At 31 March 2023	477,635	46,296	58,102	582,033
Depreciation				
At 1 April 2022	290,079	46,296	57,720	394,095
Charge for Year	47,752	-	128	47,880
At 31 March 2023	337,831	46,296	57,848	441,975
NET BOOK VALUE				
At 31 March 2023	139,804	-	254	140,058
At 31 March 2022	187,556	-	382	187,938

Trinity House Community Resource Centre also hold the title to the building known as Trinity House, Grove Close, Manchester M14 5AA. This building was transferred to the company at no cost on 8th September 2011.
There is a charge against the Trinity House by The Big Lottery Fund.

12. Analysis of debtors

	2023	2022
	£	£
Debtors	12,983	16,064
Prepayments	3,274	3,280
	16,257	19,344

Debtors and prepayments related to restricted funds £nil (2022: £nil) and unrestricted funds £16,257 (2022: £19,344).

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	8,469	9,704
Short-term compensated absences (holiday pay)	5,215	-
Other creditors and accruals	2,022	2,949
Deferred income	5,831	-
Taxation and social security costs	1,710	2,333
	23,247	14,986

14. Deferred income

Deferred income comprises grants received in advance
Balance as at 1 April 2022 -
Amount released to income earned from charitable activities -
Amount deferred in year 5,831
Balance at 31 March 2023 5,831

15. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Loans from Trustees and Ex-trustees	8,000	12,000
	8,000	12,000

Loans were made to the charity by two trustees in 2017 totalling £20,000. An agreement has now been made to repay these at £2000 per year. One trustee has since resigned.

Notes to the accounts for the year ended 31st March 2023

16. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	4,184	154,468	(158,478)	(74)	100
Designated Fund	15,688	-	-	-	15,688
	19,872	154,468	(158,478)	(74)	15,788

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	5,964	160,192	(153,494)	(8,478)	4,184
Designated Fund	15,688	-	-	-	15,688
	21,652	160,192	(153,494)	(8,478)	19,872

Name of unrestricted fund:

General Fund

Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

For future redundancy costs

Analysis of movements in restricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Greater Manchester MH NHS	117	-	(117)	-	-
Duchy of Lancaster	-	500	(500)	-	-
Greater Manchester Police Aris Funding	150	-	(150)	-	-
Manchester City Council M3 Youth Project	953	-	(953)	-	-
Manchester City Council Holiday Activity Fund	(74)	-	-	74	-
Manchester City Council NIF	260	-	(260)	-	-
Manchester City Council NIF Warm Spaces	-	3,620	(3,620)	-	-
Moss Side Millenium Powerhouse Playschemes	35	-	(35)	-	-
OMCVS Covid Impact Fund	656	-	(656)	-	-
One Manchester Welfare Fund	19,700	-	(19,700)	-	-
Playgroup	10,523	-	(10,523)	-	-
One Manchester Toy Hub	-	4,000	(4,000)	-	-
One Manchester Christmas Funding	-	300	(300)	-	-
Power to Change	-	10,000	(4,066)	-	5,934
Young Manchester Moss Side Millenium Powerhouse	1,395	-	(1,395)	-	-
Manchester Active	4,641	11,481	(16,122)	-	-
Our Manchester VCS	3,268	27,000	(30,268)	-	-
Big Lottery Fund Capital	185,680	-	(47,334)	-	138,346
	227,304	56,901	(139,999)	74	144,280

Notes to the accounts for the year ended 31st March 2023

16. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Greater Manchester MH NHS Wellbeing	4,053	-	(4,053)	-	-
Greater Manchester MH NHS	117	174	(174)	-	117
Greater Manchester MH NHS Buzz	7	-	(7)	-	-
Food Support Network Donations	8	-	(8)	-	-
Greater Manchester Police Aris Funding	-	1,000	(850)	-	150
Groundwork UK	-	1,000	(1,000)	-	-
HMRC CVJRC	-	8,683	(8,683)	-	-
HMRC SSP	-	481	(481)	-	-
Covid-19 Manchester Led Organisations Recovers Scheme	118	-	(118)	-	-
Manchester City Council M3 Youth Project	-	5,000	(4,047)	-	953
Manchester City Council Holiday Activity Fund	-	7,036	(7,110)	-	(74)
Manchester City Council NIF	-	1,260	(1,000)	-	260
Moss Side Millenium Powerhouse Playschemes	-	2,574	(2,539)	-	35
OMCVS Covid Impact Fund	-	29,890	(29,234)	-	656
One Manchester Welfare Fund	-	19,700	-	-	19,700
We Love Manchester Toy Hub	176	-	(223)	47	-
Young Manchester Playscheme	(136)	-	-	136	-
Playgroup	10,523	-	-	-	10,523
N-Gage	414	-	(414)	-	-
Young Manchester Moss Side Millenium Powerhouse	-	13,366	(11,971)	-	1,395
Manchester Active	-	9,056	(4,415)	-	4,641
Moss Side Powerhouse	184	-	(184)	-	-
Rusholme & Fallowfield Good Neighbours CIO	955	-	(955)	-	-
Rusholme & Fallowfield Good Neighbours CIO	646	-	(646)	-	-
Our Manchester VCS	5,409	27,000	(29,141)	-	3,268
Big Lottery Fund Capital	224,719	-	(47,334)	8,295	185,680
	247,193	126,220	(154,587)	8,478	227,304

Notes to the accounts for the year ended 31st March 2023

16. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
Greater Manchester MH NHS	to purchase mobile phones for isolated people in the community during first lockdown
Duchy of Lancaster	for toy hub resources
Greater Manchester Police Aris Funding	for toy hub resources
Manchester City Council M3 Youth Project	for young people and families mentoring project, for hosting/attending community hubs network meetings and events
Manchester City Council Holiday Activity Fund	for summer 2021 playscheme
Manchester City Council NIF	for a community friendly Christmas party
Manchester City Council NIF Warm Spaces	to cover the costs of providing a warm space after LINK activities and EHF sessions
Moss Side Millenium Powerhouse Playschemes	for playscheme activities
OMCVS Covid Impact Fund	for digital support and management costs
One Manchester Welfare Fund	for digital support and management costs
Playgroup	Early Years day care OFSTED registered provision (TH Nursery)
One Manchester Toy Hub	to cover running costs for toy hub
One Manchester Christmas Funding	catering and entertainment costs for LINK Christmas party 2022
Power to Change	for running costs and building improvements
Young Manchester Moss Side Millenium Powerhouse	for youth activity costs
Manchester Active	for playscheme activities
Our Manchester VCS	for core funding and link funding
Big Lottery Fund Capital	for the capital bid to Big Lottery. Part of the balance on this fund represents future depreciation.

Notes to the accounts for the year ended 31st March 2023

17. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	1,712	-	138,346	140,058
Cash at bank and in hand	7,339	15,688	11,973	35,000
Other net current assets/(liabilities)	(8,951)	-	(6,039)	(14,990)
Total	100	15,688	144,280	160,068

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	2,258	-	185,680	187,938
Cash at bank and in hand	3,819	15,688	47,373	66,880
Other net current assets/(liabilities)	(1,893)	-	(5,749)	(7,642)
Total	4,184	15,688	227,304	247,176

18. 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.

19. Operating Leases

The total of future minimum lease payments under non-cancellable operating leases are:

	2023	2022
	£	£
Not later than one year	813	784
Later than one year and not later than five years	1,966	251
	2,779	1,035

Lease payments recognised as expenses are £562 within building services and £503 within Printing and Stationery.