

# **BENCHILL COMMUNITY CENTRE**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

Registered Charity No. 1087821

# BENCHILL COMMUNITY CENTRE

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**BENCHILL COMMUNITY CENTRE**

## Report of the trustees for the year ended 31<sup>st</sup> March 2021

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

### **Objectives and activities**

The purpose of the charity is to promote the benefit of the residents of the Northenden ward and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by bringing together residents and the local authorities, voluntary and other organisations to improve education, relieve poverty and sickness, to provide facilities for social welfare, leisure time and recreational interests with the aim of improving conditions of life for the residents; to support local, voluntary organisations through initial set-up and formation of their groups and to assist in the development of education/learning programmes aimed at encouraging local residents to embark upon the first step of the ladder when returning to education.

### **The main activities are:**

The Centre has become a catalyst for a broad variety of community-led and focused activities. These include: sports, computer courses, training and educational opportunities, unemployment advice and many voluntary led community activities. We have a range of activities specifically aimed at children and youth including an after-school club, holiday playschemes and a parent and tots' group. The Community Centre is accredited by BSC for European Computer Driving Licence testing and NOCN for Functional Skills. Local people have access to a wide range of computer courses, from basic to advanced levels.

Some of the services and activities supported and provided with and for local people include:

- OFSTED registered Centre (Voluntary)
- Services for people with learning disabilities
- Welfare rights advice
- Functional Skills
- IT courses and drop in sessions
- Digital Inclusion
- Healthy living initiatives
- Youth Club
- Older people's drop-in facility
- Support for carers
- Sport development and training facilities
- Education and training



## BENCHILL COMMUNITY CENTRE

### **A review of our achievements and performance: How our activities delivered public benefit**

Our organisation provides an open, user friendly, fully accessible and all-inclusive community, youth and sports facility providing a wide range of services and activities for all sectors and ages to address the needs as identified by the community. This includes: establishment of new initiatives and programmes to assist in social, financial and economic inclusion; accessing funding to support new initiatives and groups; networking sharing best practice, information and resources; developing the capacity of local people to take an active role in their community, influence decision makers; volunteer development and working in partnership with other community voluntary and statutory providers of community services and activities. The Centre is a key source of skill and personal development also providing a volunteer development programme with capacity building of individuals an integral element of the Centre's philosophy. Centre staff, people of all ages and backgrounds has strongly contributed to the regeneration of the area addressing financial inclusion, environmental sustainability, enterprise development, education, health, unemployment, community safety and community cohesion. We link our activities and programmes with both regional and national priorities ensuring that local people have access to initiatives that will support their development and improving conditions of life. Enabling disadvantaged people to reach their full potential and have access to the relevant support mechanisms and agencies.

The main achievements during the year were: Keeping our customers safe during the lockdown and COVID impact. We have ensured that our learners remained digitally included and with our centres closed due to the pandemic, we ensured that our learners were able to access their digital inclusion sessions.

We kept in touch with all of our voluntary and community groups to develop new ways of working, working alongside our community champions to ensure that our most vulnerable customers were kept safe and in touch with a volunteer buddy.

Working in partnership with the Wythenshawe Community Housing Group our sister centres in Woodhouse Park and Bideford and Wythenshawe Good Neighbours we were able to ensure those with vulnerabilities had hot meals and access to their health care requirements such as prescriptions. Our Community Development colleagues gave huge support to those at home with lots of on line activities and quizzes to keep spirits up.

We are now delivering Digital Inclusion sessions from 4 different centres across Wythenshawe reaching out and supporting over 800 people to become digitally included. We continue to run IT sessions on a daily basis which range from absolute beginners up to Advanced ECDL, most of our sessions are drop in but we also run dedicated sessions for people with additional needs, i.e. after school children and over 50's. We continue to be registered BCS (British Computer Society) Test Centre delivering ECDL qualifications at Levels 1-3. We have delivered twice weekly, a programme of classes aimed at numeracy and literacy, targeting users and volunteers who need to develop their entry level functional skills and are unable to attend a college or other learning environment. In addition to this, in order to reach as many people as we can, we have widened the service across Wythenshawe and are now delivering weekly sessions at the Bideford Centre.

We are working in partnership with Forever Manchester and now have a community builder, based in the Centre, working with us, getting to know new people and groups, tapping into the current assets of our community to identify, connect and showcase the great groups, organisations and physical spaces that already exist in Benchill. Connect Support and The Sports School continue to rent office space to deliver their services together with Be Well a social prescribing service provided by the Big Life Group, who receive referrals from GP practices across Manchester. We continue to work alongside Wythenshawe Community Housing Group's Real Opportunities team and Job Centre Plus to



## BENCHILL COMMUNITY CENTRE

provide people, who are that extra bit further away from the labour market with skills to help them move into employment. We have engaged with up to 20 children and young people per day delivering a range of activities to increase their health & wellbeing. We have been commissioned by the Home Office to help EU citizens complete a new online visa application form as part of the official EU Settlement Scheme, this has resulted in an increase in users accessing the IT Suite.

Due to the Covid-19 pandemic, we closed the Centre to the public on 20<sup>th</sup> March 2020, with the majority of staff able to work from home; adapting our offer to support service users working remotely, online and by telephone.

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.

### Financial review

We were successful in receiving grants to deliver:

- Children's activities including Easter and Summer Playscheme
- Seasonal Events - bringing people together and increasing cohesion
- Volunteer Celebration event

### Investment powers and policy

Most of the Charity's funds are to be spent in the short term so the opportunities for longer term investment are limited. The Charity aims to maintain an adequate level of reserves to ensure it can continue to provide the services of the Benchill Community Centre.

### Reserves policy and going concern

The balance held in unrestricted reserves at 31<sup>st</sup> March 2021 was £139,914 of which £139,239 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 Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

### Risk management

The Management Executive Committee of the Association has conducted a review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks. Internal control risks are minimised by the implementation of authorisation procedures for all transactions and projects. Procedures are in place to ensure compliance with health and safety requirements of staff, volunteers and visitors to the Centre.

### Plans for Future Periods

We will continue to develop our partnership working with local stakeholders and groups, including the Wythenshawe Community Housing Groups Community Investment and Regeneration Team. We will ensure that our programmes and initiatives are connected to the wider priorities for the local area,



## BENCHILL COMMUNITY CENTRE

Manchester and the region. We will continue to work closely with the Welfare Reform Team to tackle poverty and skills development for those most at risk. Using referral processing to the agencies and services we are already connected to ensuring that beneficiaries and service users are given the best opportunities.

Developing relationships with networks to get additional support where required to ensure that the work being delivered is up to date and appropriate for the needs of the community. Developing the groups in the community to enable them to be part of the wider delivery and addressing the needs of the community. Enabling other organisations to connect into our initiatives and partnerships to work together to meet joint aims and objectives to improve the offer to local people. Keeping those relationships live and current with organisations such as Connect Support and Forever Manchester, WCHG Real Neighbours team for example to ensure that the local needs are met and initiatives are relevant to identified need.

We will also ensure that we continue to be part of the wider networking opportunities in the area such as the Wythenshawe Forum Trust Board, The Health Strategy Steering Group for Wythenshawe Community Housing Group and the Wythenshawe Youth Alliance. Sitting on these networking groups will ensure that the Centre is working in partnership and will encourage local agencies to work together on local priorities surrounding our neighbourhood and connect these into the Centre and its surrounding neighbourhoods.

### Structure, governance and management

The Charity is a registered Charity and is constituted under a trust deed dated May 2003.

### Appointment of trustees

New trustees are appointed by existing trustees and serve for one year after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of six Trustees, to a maximum of eight Trustees, with no more than eight Trustees due for re-appointment in any one year. At the monthly Trustee meetings, the Trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to the senior managers.

### Trustee induction and training

The Charity has a Management Committee currently made up of 6 members who meet monthly and are responsible for the strategic direction and policy of the Benchill Community Centre.

Existing Trustees invite any persons interested in joining the Charity to observe the Management Committee meetings and to spend time in understanding how the Community Centre operates as an organisation. Each new member of the Charity is given a full induction to the Centre's facilities. A copy of the Centre's policies and procedures manual is made available to the Trustees in addition to a copy of the Charity Commission leaflet: Responsibilities of Charity Trustees to all members.

The Trustees regularly review the number of organisations accessing the Centre to ensure that a wide variety of activities is provided.

### Reference and administrative information

Charity Name: Benchill Community Centre

Charity Number: 1087821

**BENCHILL COMMUNITY CENTRE****Trustees**

Sarah Woolley

Meg Larvin

David O'Hara

Benchill Primary School

**Treasurer**

Resident Nominee

Resident Nominee

**Manager**

Patricia Shears

**Principal Office**

Benchill Road,

Benchill,

Manchester

M22 8EJ

**Independent Examiners**

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

**Bankers**

Nat West Bank plc

2 Church Road,

Northenden,

Manchester

M22 4NE

**Solicitors**

Eversheds

Eversheds House,

70 Great Bridgewater Street,

Manchester

M1 5ES

**Professional Advisor**

Stephanie Dick Manchester City Council Representative



## BENCHILL COMMUNITY CENTRE

### Trustees responsibilities in relation to the financial statements

The Charity Trustees 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).

The law applicable to charities in England and Wales 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 Charity and of the incoming resources and application of resources, of the Charity 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. 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.

Approved by the Trustees on 25<sup>th</sup> April 2022 and signed on their behalf by:

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Sarah Woolley  
TREASURER

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
BENCHILL COMMUNITY CENTRE  
REGISTERED CHARITY NO. 1087821**

I report on the accounts of the charity, for the Year Ended 31<sup>st</sup> March 2021, which are set out on pages 8 to 18.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity 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 preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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
- To state whether particular matters have come to my attention.

**Basis of Independent Examiners 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 below.

**Independent Examiner's Statement**

In connection with my examination, other than listed below, 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 have in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, 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.

Signed: *AM King*

AM King FCCA  
Date: 25<sup>th</sup> April 2022

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



## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED

31 MARCH 2021

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2021	Total Funds Year Ended 31 March 2020
Further Details		£	£	£	£
Income from:					
Donations and legacies	(3)	-	-	-	-
Charitable Activities	(4)	8,917	148,495	157,412	83,414
Other Trading Activities	(5)	38,505	500	39,005	80,530
Other Income		-	-	-	-
<b>Total</b>		<b>47,422</b>	<b>148,995</b>	<b>196,417</b>	<b>163,944</b>
Expenditure on:					
Raising Funds	(6)	-	4,373	4,373	20,607
Charitable Activities	(6)	143,864	88,570	232,434	281,687
<b>Total</b>		<b>143,864</b>	<b>92,943</b>	<b>236,807</b>	<b>302,294</b>
<b>Net income/(expenditure)</b>		<b>(96,442)</b>	<b>56,052</b>	<b>(40,390)</b>	<b>(138,350)</b>
Transfers between funds	(15)	(6,444)	6,444	-	-
<b>Net movement in funds</b>		<b>(102,886)</b>	<b>62,496</b>	<b>(40,390)</b>	<b>(138,350)</b>
Reconciliation of funds					
Total funds brought forward	(15)	242,800	60,038	302,838	441,188
<b>Total funds carried forward</b>	<b>(15)</b>	<b>139,914</b>	<b>122,534</b>	<b>262,448</b>	<b>302,838</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 18 form part of these accounts.



**BALANCE SHEET AS AT 31 MARCH 2021**

	Notes	2021 £	2020 £
<b>Fixed assets:</b>			
Tangible assets	(11)	11,152	208
<b>Total fixed assets</b>		<b>11,152</b>	<b>208</b>
<b>Current assets:</b>			
Debtors	(12)	25,840	25,834
Cash at Bank & in Hand		229,023	345,092
<b>Total current assets</b>		<b>254,863</b>	<b>370,926</b>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(13)	3,567	68,296
<b>Net current assets or liabilities</b>		<b>251,296</b>	<b>302,630</b>
<b>Total assets less current liabilities</b>		<b>262,448</b>	<b>302,838</b>
<b>Total net assets or liabilities</b>		<b>262,448</b>	<b>302,838</b>
<b>The funds of the charity:</b>			
Restricted income funds	(15)	122,534	60,038
Unrestricted income funds	(15)	139,914	242,800
<b>Total charity funds</b>		<b>262,448</b>	<b>302,838</b>

Approved on behalf of the Trustees Management Committee

Sarah Woolley

Date: 25th April 2022

The notes on pages 11 to 18 form part of these accounts.

## Statement of Cash Flows for the year ending 31 March 2021

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Net cash used in operating activities	(99,666)	(76,499)
Cash flows from investment activities:		
Purchase of fixed assets	(16,403)	-
Net cash provided by investing activities	(16,403)	-
Increase/(decrease) in cash and cash equivalents during the year	(116,069)	(76,499)
Cash and cash equivalents brought forward	345,092	421,591
Cash and cash equivalents carried forward	229,023	345,092

## Notes to the accounts

**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) 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 26 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 17.

**(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 (g) 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 minibus expenses and event costs.

**(h) Charitable Activities**

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



**(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:

Computer Equipment	33.33% on cost
Fixtures and Fittings	20% on cost
Motor Vehicles	20% 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.

**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 (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £nil).

**3. Donations and Legacies**

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Donations	-	-	-	-

Previous reporting period

**4. Income from charitable activities**

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Registration Fees	1,575	-	1,575	832
Restricted grants:				
Forever Manchester Parents & Tots Group	-	-	-	700
Forever Manchester Bereavement Group	-	-	-	316
Forever Manchester Samantha Wadsworth	-	-	-	250
Forever Manchester Covid Funding	-	1,000	1,000	-
The Leathersellers Company	-	1,000	1,000	-
Groundworks UK	-	500	500	-
Manchester City Council NIF Community Fun Day	-	-	-	1,200
Manchester City Council NIF Bereavement Group	-	-	-	700
Manchester Airport Group	-	1,220	1,220	-
Charities Aid Foundation	-	8,500	8,500	-
Foreign, Commonwealth & Development Office	-	43,256	43,256	-
ESF Funding	-	10,513	10,513	-
Good Things Foundation	-	6,594	6,594	-
Asda Foundation After School Club	-	1,000	1,000	700
Asda Foundation Parent Toddlers Group	-	300	300	-
WCHG	864	-	864	-
WCHG ESOL Support	1,200	-	1,200	-
WCHG Bursary	1,000	-	1,000	-
WCHG Tutor Costs	4,278	-	4,278	-
WCHG After School Club	-	-	-	900
WCHG Jo Cox Event	-	-	-	400
WCHG Christmas Event	-	-	-	880
WCHG Mitchell Gardens	-	-	-	1,134
Over 50's Group	-	-	-	277
Our Manchester	-	44,700	44,700	44,700
We Love Manchester	-	1,412	1,412	-
Young Manchester Playscheme	-	8,500	8,500	9,905
WCHG Community Support Fund	-	20,000	20,000	20,520
	8,917	148,495	157,412	83,414
Previous reporting period	832	82,582	83,414	

## 5. Income from other trading activities

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Minibus	-	500	500	4,213
Fees	-	-	-	1,495
Facilities Rental	38,505	-	38,505	74,822
	<u>38,505</u>	<u>500</u>	<u>39,005</u>	<u>80,530</u>
Previous reporting period	<u>77,134</u>	<u>3,396</u>	<u>80,530</u>	

## 6. Expenditure

	Community Centre Activities £	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Expenditure on raising funds:			
Minibus Expenses	1,492	1,492	6,403
Astro Pitch Rent	-	-	2,952
Publicity	-	-	398
Event costs	2,881	2,881	10,854
	<u>4,373</u>	<u>4,373</u>	<u>20,607</u>

## Expenditure on charitable activities:

Employment Costs	137,475	137,475	169,494
Training	-	-	126
Course and Tutor Fees	48,418	48,418	43,098
ECDL Administration Costs	2,617	2,617	779
Software	1,120	1,120	3,000
Staff Travel	-	-	6
Volunteer Expenses	8	8	1,142
Repairs and Maintenance	12,595	12,595	3,403
Bad Debts	1,484	1,484	13,352
Minor Equipment	2,911	2,911	3,322
Refreshments	3,272	3,272	4,070
Grants Paid	4,718	4,718	-
Rates and Water	-	-	8,568
Room Rent	856	856	-
Subscriptions	689	689	701
Security	4,409	4,409	20,132
Cleaning	3,730	3,730	4,116
Telephone	1,415	1,415	4,044
Governance	960	960	1,115
Post, Printing & Stationery	298	298	695
Depreciation	5,459	5,459	524
	<u>232,434</u>	<u>232,434</u>	<u>281,687</u>
	<u>236,807</u>	<u>236,807</u>	<u>302,294</u>

Restricted funds

Unrestricted funds

92,943 116,553

143,864 185,741

236,807 302,294

**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	Basis of apportionment
Accountancy Fees	-	960	960	type of expense
	-	960	960	

**9. Analysis of staff costs**

	Year Ended 31 March 2021	Year Ended 31 March 2020
Wages and Salaries	£ 106,182	£ 137,843
Redundancy	-	-
Social Security Costs	9,642	7,277
Pension Costs	21,651	24,374
	<u>137,475</u>	<u>169,494</u>
Charitable activities	137,475	169,494
Support costs	-	-
	<u>137,475</u>	<u>169,494</u>

The average number of employees during the year was 15 (previous year: 16).

The charity considers its key management personnel comprises the trustees and senior managers. The total employment benefits, including employer pension contributions of the key management personnel were £9,094 (2020: £15,216). No employee has benefits in excess of £60,000 (previous year: none).

Wages are paid by Wythenshawe Community Housing Group (WCHG) and recharged to Benchill Community Centre. WCHG chose not to recharge any senior manager salaries for the period August 2020 to January 2021.

**10. Independent Examiner Fees**

	Year Ended 31 March 2021	Year Ended 31 March 2020
Independent examination fees	£ 960	£ 1,110
	<u>960</u>	<u>1,110</u>



**11. Tangible Fixed Assets**

	Motor Vehicle	Furniture & Office Equipment	Computer Equipment	Total
Cost	£	£	£	£
At 1 April 2020	24,420	52,847	31,944	109,211
Additions	-	843	15,560	16,403
Disposals	(24,420)	-	-	(24,420)
At 31 March 2021	-	53,690	47,504	101,194
Depreciation				
At 1 April 2020	24,420	52,639	31,944	109,003
Charge for Year	-	272	5,187	5,459
Eliminated on Disposals	(24,420)	-	-	(24,420)
At 31 March 2021	-	52,911	37,131	90,042
NET BOOK VALUE				
At 31 March 2021	-	779	10,373	11,152
At 31 March 2020	-	208	-	208

**12. Analysis of debtors**

	2021	2020
	£	£
Debtors	23,680	22,000
Prepayments	2,160	3,834
	<u>25,840</u>	<u>25,834</u>

Debtors and prepayments related to restricted funds £12,639 (2020: £13,217 and unrestricted funds £4,344 (2020: £12,617)).

**13. Creditors: amounts falling due within one year**

	2021	2020
	£	£
Creditors	2,607	66,234
Short-term compensated absences (holiday pay)	-	952
Other creditors and accruals	960	1,110
Deferred income	-	-
	<u>3,567</u>	<u>68,296</u>

**14. Deferred income**

Deferred income comprises grants received for periods beyond the year end

Balance as at 1 April 2020

Amount released to income earned from charitable activities

Amount deferred in year

Balance at 31 March 2021

-

-

-

-

## 15. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	242,800	47,422	(143,864)	(6,444)	139,914
	242,800	47,422	(143,864)	(6,444)	139,914

## Previous reporting period

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
General Fund	370,421	77,966	(185,741)	(19,846)	242,800
	370,421	77,966	(185,741)	(19,846)	242,800

## Name of unrestricted fund:

General Fund

## Description, nature and purpose of the fund

The "free reserves"

## Analysis of movements in restricted funds

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Big Lottery Fund	1,902	-	-	-	1,902
Forever Manchester Parents & Tots Group	560	-	-	-	560
Forever Manchester Bereavement Group	112	-	-	-	112
Forever Manchester Samantha Wadsworth	4	-	-	-	4
Forever Manchester Covid Funding	-	1,000	-	-	1,000
The Leathersellers Company	-	1,000	-	-	1,000
Groundworks UK	-	500	-	-	500
Manchester City Council NIF Community Fun Day	1,572	-	-	-	1,572
Manchester City Council NIF Bereavement Group	497	-	-	-	497
Manchester Airport Group	-	1,220	-	-	1,220
Charities Aid Foundation	-	8,500	(7,726)	-	774
Foreign, Commonwealth & Development Office	-	43,256	(5,187)	-	38,069
ESF Funding	-	10,513	(11,822)	-	(1,309)
Good Things Foundation	-	6,594	(4,798)	-	1,796
Big Lottery Fund - Celebrate	208	-	(104)	-	104
Asda Foundation After School Club	522	1,000	(9,714)	6,444	(1,748)
Asda Foundation Parent Toddlers Group	-	300	(25)	-	275
WCHG Jo Cox Event	63	-	-	-	63
WCHG Mitchell Gardens	35	-	-	-	35
Over 50's Group	188	-	-	-	188
Our Manchester	10,705	44,700	(23,756)	-	31,649
Yorkshire Building Society	241	-	-	-	241
We Love Manchester	-	1,412	(539)	-	873
Young Manchester Playscheme	2,376	8,500	(5,843)	-	5,033
Minibus	36,709	500	(1,635)	-	35,574
WCHG Community Support Fund	4,344	20,000	(21,794)	-	2,550
	60,038	148,995	(92,943)	6,444	122,534

Previous reporting period

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Big Lottery Fund	2,452	-	(550)	-	1,902
Forever Manchester	6	-	(6)	-	-
Forever Manchester Parents & Tots Group	-	700	(242)	102	560
Forever Manchester Bereavement Group	-	316	(204)	-	112
Forever Manchester Samantha Wadsworth	-	250	(246)	-	4
Groundworks UK	186	-	-	(186)	-
Manchester City Council NIF Community Fun Day	-	1,200	(1,041)	1,413	1,572
Manchester City Council NIF Bereavement Group	-	700	(203)	-	497
Big Lottery Fund - Celebrate	312	-	(104)	-	208
Asda Foundation After School Club	-	700	(178)	-	522
Jubilee Art Group	82	-	(82)	-	-
Greater Manchester Police	78	-	(78)	-	-
WCHG	344	-	(344)	-	-
WCHG After School Club	-	900	(19,417)	18,517	-
WCHG Jo Cox Event	-	400	(337)	-	63
WCHG Christmas Event	-	880	(880)	-	-
WCHG Mitchell Gardens	-	1,134	(1,099)	-	35
Over 50's Group	-	277	(89)	-	188
Our Manchester	13,636	44,700	(47,631)	-	10,705
Yorkshire Building Society	781	-	(540)	-	241
Young Manchester Playscheme	-	9,905	(7,529)	-	2,376
Minibus	39,753	3,396	(6,440)	-	36,709
WCHG Community Support Fund	5,157	20,520	(21,333)	-	4,344
Manchester Play Team	7,980	-	(7,980)	-	-
	70,767	85,978	(116,553)	19,846	60,038

## Name of restricted fund:

Big Lottery Fund  
 Forever Manchester Parents & Tots Group  
 Forever Manchester Bereavement Group  
 Forever Manchester Samantha Wadsworth  
 Forever Manchester Covid Funding  
 The Leathersellers Company  
 Groundworks UK  
 Manchester City Council NIF Community Fun Day  
 Manchester City Council NIF Bereavement Group  
 Manchester Airport Group  
 Charities Aid Foundation  
 Foreign, Commonwealth & Development Office  
 ESF Funding  
 Good Things Foundation  
 Big Lottery Fund - Celebrate  
 Asda Foundation After School Club  
 Asda Foundation Parent Toddlers Group  
 WCHG Jo Cox Event  
 WCHG Mitchell Gardens  
 Over 50's Group  
 Our Manchester  
 Yorkshire Building Society  
 We Love Manchester  
 Young Manchester Playscheme  
 Minibus  
 WCHG Community Support Fund

## Description, nature and purpose of the fund

for extended hours project  
 for the Parents & Tots Group  
 for the Bereavement Group  
 for a Community event  
 for Covid relief  
 for Covid relief  
 for a Community Christmas event  
 for a Community Fun Day  
 for the Bereavement Group  
 for Covid relief  
 for Covid relief  
 Chaggosian community support project  
 for functional skills  
 for census 2021 IT support  
 for Christmas event Community cohesion  
 for Children's summer play  
 for children's playgroup  
 for a Community event  
 for the Mitchell Gardens Project  
 for the over 50's Group  
 for community learning and cohesion  
 for a volunteer celebration event  
 for Covid relief  
 for children's holiday play  
 for community activities  
 for community development



## 16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	675	-	10,477	11,152
Cash at bank and in hand	129,605	-	99,418	229,023
Other net current assets/(liabilities)	9,634	-	12,639	22,273
<b>Total</b>	<b>139,914</b>	<b>-</b>	<b>122,534</b>	<b>262,448</b>

## Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	-	-	208	208
Cash at bank and in hand	298,434	-	46,658	345,092
Other net current assets/(liabilities)	(55,634)	-	13,172	(42,462)
<b>Total</b>	<b>370,421</b>	<b>-</b>	<b>60,038</b>	<b>302,838</b>

## 17. 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.

## 18. Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Net movement in funds	(40,390)	(138,350)
Add back depreciation	5,459	524
Decrease/(increase) in debtors	(6)	14,110
Increase/(decrease) in creditors	(64,729)	47,217
<b>Net cash used in operating activities</b>	<b>(99,666)</b>	<b>(76,499)</b>

## Traditional Income and Expenditure Account

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
<b>Income</b>		
Donations	-	-
Registration Fees	1,575	832
Restricted grants:		
Forever Manchester Parents & Tots Group	-	700
Forever Manchester Bereavement Group	-	316
Forever Manchester Samantha Wadsworth	-	250
Forever Manchester Covid Funding	1,000	-
The Leathersellers Company	1,000	-
Groundworks UK	500	-
Manchester City Council NIF Community Fun Day	-	1,200
Manchester City Council NIF Bereavement Group	-	700
Manchester Airport Group	1,220	-
Charities Aid Foundation	8,500	-
Foreign, Commonwealth & Development Office	43,256	-
ESF Funding	10,513	-
Good Things Foundation	6,594	-
Asda Foundation After School Club	1,000	700
Asda Foundation Parent Toddlers Group	300	-
WCHG	864	-
WCHG ESOL Support	1,200	-
WCHG Bursary	1,000	-
WCHG Tutor Costs	4,278	-
WCHG After School Club	-	900
WCHG Jo Cox Event	-	400
WCHG Christmas Event	-	880
WCHG Mitchell Gardens	-	1,134
Over 50's Group	-	277
Our Manchester	44,700	44,700
We Love Manchester	1,412	-
Young Manchester Playscheme	8,500	9,905
WCHG Community Support Fund	20,000	20,520
Other Income	-	-
Minibus	500	4,213
Fees	-	1,495
Facilities Rental	38,505	74,822
<b>Total Income</b>	<b>196,417</b>	<b>163,944</b>
<b>Expenditure</b>		
Minibus Expenses	1,492	6,403
Astro Pitch Rent	-	2,952
Publicity	-	398
Event costs	2,881	10,854
Employment Costs	137,475	169,494
Training	-	126
Course and Tutor Fees	48,418	43,098
ECDL Administration Costs	2,617	779
Software	1,120	3,000
Staff Travel	-	6
Volunteer Expenses	8	1,142
Repairs and Maintenance	12,595	3,403
Bad Debts	1,484	13,352
Minor Equipment	2,911	3,322
Refreshments	3,272	4,070
Grants Paid	4,718	-
Rates and Water	-	8,568
Room Rent	856	-
Subscriptions	689	701
Security	4,409	20,132
Cleaning	3,730	4,116
Telephone	1,415	4,044
Governance	960	1,115
Post, Printing & Stationery	298	695
Depreciation	5,459	524
<b>Total Expenditure</b>	<b>236,807</b>	<b>302,294</b>
<b>Surplus/(deficit for year)</b>	<b>(40,390)</b>	<b>(138,350)</b>