

BENCHILL COMMUNITY CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Registered Charity No. 1087821

BENCHILL COMMUNITY CENTRE

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BENCHILL COMMUNITY CENTRE**Report of the trustees for the year ended 31st March 2022**

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2022. 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 International 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) After School Club and Holiday Playschemes
- Parent and Tots Group
- 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 have 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.

Looking back over the last year the Centre has again delivered its promises to the community, by offering a wide range of activities and services. We have continued to offer the After School provision and play schemes in a safe environment with local children being able to take advantage of the free healthy meals supported through HAF, Wythenshawe Community Housing Group and Young Manchester. Our Centre continues to be a central focal point for new people moving into our community, giving them advice and information about the area and what it has to offer new families choosing to live in Wythenshawe. The Sensory Room has picked up pace with MCC working with us developing special offers at specific periods during the year. Paying for free sessions for families with SEND members giving them the opportunity to experience how the sensory room can support their health and wellbeing. We have delivered Digital Inclusion sessions from 4 different centres across Wythenshawe reaching out and supporting people to become digitally included. We continue to run IT sessions on a daily basis which range from absolute beginners up to Advanced ICDL all of our sessions are now drop in. We continue to be registered BCS (British Computer Society) Test Centre delivering ICDL qualifications at Levels 1-3. We run weekly numeracy and literacy classes, targeting users and volunteers who need to develop their entry level functional skills and are unable to attend a college or other learning environment.

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. We continue to work alongside Wythenshawe Community Housing Group's Real Opportunities team and Job Centre Plus to provide people, who are that extra bit further away from the labour market with skills to help them move into employment.

Mcr Thrive who provide physical and mental health services are now based at the Centre along with Sale Sharks who run a NEET programme from our Youth Hub. Both these organisations do great work and are a very welcome asset to the area.

BENCHILL COMMUNITY CENTRE

This is just a snippet of what goes on behind our doors and all of this would not be possible without our dedicated staff and team of volunteers. The team would also like to thank our community and partners for continuing to support the Centre and ensuring our offer is one of the best in Wythenshawe.

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 31st March 2022 was £152,630 of which £152,123 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 Manchester City Council. We will ensure that our programmes and initiatives are connected to the wider priorities for the local area, 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.

BENCHILL COMMUNITY CENTRE

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 Mcr Thrive, Sale Sharks, Forever Manchester, WCHG Real Neighbours team 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

BENCHILL COMMUNITY CENTRE**Trustees responsibilities in relation to the financial statements**

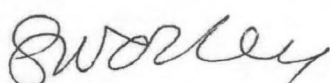
The Charity Trustees are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 17th January 2023 and signed on their behalf by:



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 31st March 2022, which are set out on pages 8 to 21.

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: A.M. King

AM King FCCA
Date: 17th January 2023

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2022

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2022	Total Funds Year Ended 31 March 2021
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	-	-	-	-
Charitable Activities	(4)	1,015	117,217	118,232	157,412
Other Trading Activities	(5)	62,848	-	62,848	39,005
Other Income		-	-	-	-
Total		63,863	117,217	181,080	196,417
Expenditure on:					
Raising Funds	(6)	477	8,925	9,402	4,373
Charitable Activities	(6)	46,337	205,894	252,231	232,434
Total		46,814	214,819	261,633	236,807
Net income/(expenditure)		17,049	(97,602)	(80,553)	(40,390)
Transfers between funds	(15)	(4,333)	4,333	-	-
Net movement in funds		12,716	(93,269)	(80,553)	(40,390)
Reconciliation of funds					
Total funds brought forward	(15)	139,914	122,534	262,448	302,838
Total funds carried forward	(15)	152,630	29,265	181,895	262,448

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 21 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(11)	6,543	11,152
Total fixed assets		<u>6,543</u>	<u>11,152</u>
Current assets:			
Debtors	(12)	32,329	25,840
Cash at Bank & in Hand		172,919	229,023
Total current assets		<u>205,248</u>	<u>254,863</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	29,896	3,567
Net current assets or liabilities		<u>175,352</u>	<u>251,296</u>
Total assets less current liabilities		181,895	262,448
Total net assets or liabilities		<u><u>181,895</u></u>	<u><u>262,448</u></u>
The funds of the charity:			
Restricted income funds	(15)	29,265	122,534
Unrestricted income funds	(15)	152,630	139,914
Total charity funds		<u><u>181,895</u></u>	<u><u>262,448</u></u>

Approved on behalf of the Trustees Management Committee

Sarah Woolley

Date: 17th January 2023

The notes on pages 11 to 21 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2022

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

	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Net movement in funds	(80,553)	(40,390)
Add back depreciation	5,671	5,459
Decrease/(increase) in debtors	(6,489)	(6)
Increase/(decrease) in creditors	26,329	(64,729)
Net cash used in operating activities	(55,042)	(99,666)
Cash flows from investment activities:		
Purchase of fixed assets	(1,062)	(16,403)
Net cash provided by investing activities	(1,062)	(16,403)
Increase/(decrease) in cash and cash equivalents during the year	(56,104)	(116,069)
Cash and cash equivalents brought forward	229,023	345,092
Cash and cash equivalents carried forward	172,919	229,023

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 28 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 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Donations	-	-	-	-
	-	-	-	-

Previous reporting period

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

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Registration Fees	1,015	-	1,015	1,575
Restricted grants:				
Forever Manchester Covid Funding	-	-	-	1,000
The Leathersellers Company	-	-	-	1,000
Groundworks UK	-	-	-	500
Manchester City Council Covid Impact Fund	-	27,896	27,896	-
Manchester City Council Covid Relief	-	6,163	6,163	-
Manchester Airport Group	-	-	-	1,220
Charities Aid Foundation	-	-	-	8,500
Foreign, Commonwealth & Development Office	-	-	-	43,256
ESF Funding	-	7,009	7,009	10,513
Good Things Foundation	-	3,920	3,920	6,594
Asda Foundation After School Club	-	-	-	1,000
Asda Foundation Parent Toddlers Group	-	-	-	300
WCHG	-	-	-	864
WCHG Playschemes	-	7,529	7,529	-
WCHG ESOL Support	-	-	-	1,200
WCHG Bursary	-	-	-	1,000
WCHG Tutor Costs	-	20,000	20,000	4,278
Our Manchester	-	44,700	44,700	44,700
We Love Manchester	-	-	-	1,412
Young Manchester Playscheme	-	-	-	8,500
WCHG Community Support Fund	-	-	-	20,000
	1,015	117,217	118,232	157,412

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Registration Fees	1,575	-	1,575
Restricted grants:			
Forever Manchester Covid Funding	-	1,000	1,000
The Leathersellers Company	-	1,000	1,000
Groundworks UK	-	500	500
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
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
Our Manchester	-	44,700	44,700
We Love Manchester	-	1,412	1,412
Young Manchester Playscheme	-	8,500	8,500
WCHG Community Support Fund	-	20,000	20,000
	<u>8,917</u>	<u>148,495</u>	<u>157,412</u>

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Minibus	-	-	-	500
Facilities Rental	62,848	-	62,848	38,505
	<u>62,848</u>	<u>-</u>	<u>62,848</u>	<u>39,005</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Minibus	-	500	500
Facilities Rental	38,505	-	38,505
	<u>38,505</u>	<u>500</u>	<u>39,005</u>

6. Expenditure

	Community Centre Activities £	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Expenditure on raising funds:			
Minibus Expenses	-	-	1,492
Astro Pitch Rent	457	457	-
Event costs	8,945	8,945	2,881
	<u>9,402</u>	<u>9,402</u>	<u>4,373</u>
Expenditure on charitable activities:			
Employment Costs	134,324	134,324	137,475
Course and Tutor Fees	51,898	51,898	48,418
ECDL Administration Costs	2,983	2,983	2,617
Software	2,232	2,232	1,120
Volunteer Expenses	-	-	8
Repairs and Maintenance	3,523	3,523	12,595
Bad Debts	244	244	1,484
Minor Equipment	6,095	6,095	2,911
Refreshments	1,367	1,367	3,272
Grants Paid	-	-	4,718
Room Rent	900	900	856
Subscriptions	476	476	689
Security	25,744	25,744	4,409
Cleaning	4,552	4,552	3,730
Telephone	10,630	10,630	1,415
Governance	1,200	1,200	960
Post, Printing & Stationery	392	392	298
Depreciation	5,671	5,671	5,459
	<u>252,231</u>	<u>252,231</u>	<u>232,434</u>
	<u>261,633</u>	<u>261,633</u>	<u>236,807</u>
 Restricted funds		214,819	92,943
Unrestricted funds		<u>46,814</u>	<u>143,864</u>
		<u>261,633</u>	<u>236,807</u>

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 2022	Basis of apportionment
Accountancy Fees	-	1,200	1,200	type of expense
	-	1,200	1,200	

Previous reporting period

	General Support	Governance	Total 2021	Basis of apportionment
Accountancy Fees	-	960	960	type of expense
	-	960	960	

9. Analysis of staff costs

	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Wages and Salaries	104,837	106,182
Redundancy	-	-
Social Security Costs	9,350	9,642
Pension Costs	20,137	21,651
	<u>134,324</u>	<u>137,475</u>
Charitable activities	134,324	137,475
Support costs	-	-
	<u>134,324</u>	<u>137,475</u>

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

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 £18,666 (2021: £9,094). 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. For the year to 31st March 2022, WCHG chose to charge Benchill just £11,000 per month for 9 months. The full wages and salaries costs were £156,152.

10. Independent Examiner Fees

	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Independent examination fees	1,200	960
	<u>1,200</u>	<u>960</u>

11. Tangible Fixed Assets

	Furniture & Office Equipment	Computer Equipment	Total
Cost	£	£	£
At 1 April 2021	53,690	47,504	101,194
Additions	1,062	-	1,062
Disposals	-	-	-
At 31 March 2022	54,752	47,504	102,256
Depreciation			
At 1 April 2021	52,911	37,131	90,042
Charge for Year	484	5,187	5,671
Eliminated on Disposals	-	-	-
At 31 March 2022	53,395	42,318	95,713
NET BOOK VALUE			
At 31 March 2022	1,357	5,186	6,543
At 31 March 2021	779	10,373	11,152

12. Analysis of debtors

	2022	2021
	£	£
Debtors	28,897	23,680
Prepayments	3,432	2,160
	32,329	25,840

Debtors and prepayments related to restricted funds £14,180 (2021: £21,496 and unrestricted funds £18,149 (2021: £4,344)).

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors	28,742	2,607
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	1,154	960
Deferred income	-	-
	29,896	3,567

14. Deferred income

Deferred income comprises grants received for periods beyond the year end

Balance as at 1 April 2021	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 31 March 2022	-

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	139,914	63,863	(46,814)	(4,333)	152,630
	139,914	63,863	(46,814)	(4,333)	152,630

Previous reporting period

	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

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 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Big Lottery Fund	1,902	-	(1,902)	-	-
Forever Manchester Parents & Tots Group	560	-	(596)	36	-
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 Covid Impact Fund	1,572	27,896	(25,801)	-	3,667
Manchester City Council Covid Relief	497	6,163	(497)	-	6,163
Manchester Airport Group	1,220	-	(1,220)	-	-
Charities Aid Foundation	774	-	(774)	-	-
Foreign, Commonwealth & Development Office	38,069	-	(31,078)	-	6,991
ESF Funding	(1,309)	7,009	(5,760)	60	-
Good Things Foundation	1,796	3,920	(3,919)	-	1,797
Big Lottery Fund - Celebrate	104	-	(104)	-	-
Asda Foundation After School Club	(1,748)	-	(247)	1,995	-
Asda Foundation Parent Toddlers Group	275	-	(275)	-	-
WCHG Jo Cox Event	63	-	(63)	-	-
WCHG Mitchell Gardens	35	-	(35)	-	-
Over 50's Group	188	-	(188)	-	-
WCHG Playschemes	-	7,529	(5,941)	-	1,588
WCHG Tutor Costs	-	20,000	(22,242)	2,242	-
Our Manchester	31,649	44,700	(67,290)	-	9,059
Yorkshire Building Society	241	-	(241)	-	-
We Love Manchester	873	-	(873)	-	-
Young Manchester Playscheme	5,033	-	(5,033)	-	-
Minibus	35,574	-	(35,574)	-	-
WCHG Community Support Fund	2,550	-	(2,550)	-	-
	122,534	117,217	(214,819)	4,333	29,265

15. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	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

15. Analysis of charitable funds**Analysis of movements in restricted funds**

Name of restricted fund:	Description, nature and purpose of the fund
Big Lottery Fund	for extended hours project
Forever Manchester Parents & Tots Group	for the Parents & Tots Group
Forever Manchester Bereavement Group	for the Bereavement Group
Forever Manchester Samantha Wadsworth	for a Community event
Forever Manchester Covid Funding	for Covid relief
The Leathersellers Company	for Covid relief
Groundworks UK	for a Community Christmas event
Manchester City Council Covid Impact Fund	for a Community Fun Day
Manchester City Council Covid Relief	for the Bereavement Group
Manchester Airport Group	for Covid relief
Charities Aid Foundation	for Covid relief
Foreign, Commonwealth & Development Office	Chaggosian community support project
ESF Funding	for functional skills
Good Things Foundation	for census 2021 IT support
Big Lottery Fund - Celebrate	for Christmas event Community cohesion
Asda Foundation After School Club	for Children's summer play
Asda Foundation Parent Toddlers Group	for children's playgroup
WCHG Jo Cox Event	for a Community event
WCHG Mitchell Gardens	for the Mitchell Gardens Project
Over 50's Group	for the over 50's Group
WCHG Playschemes	for playschemes
WCHG Tutor Costs	for playschemes
Our Manchester	for community learning and cohesion
Yorkshire Building Society	for a volunteer celebration event
We Love Manchester	for Covid relief
Young Manchester Playscheme	for children's holiday play
Minibus	for community activities
WCHG Community Support Fund	for community development

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	507	-	6,036	6,543
Cash at bank and in hand	163,870	-	9,049	172,919
Other net current assets/(liabilities)	(11,747)	-	14,180	2,433
Total	152,630	-	29,265	181,895

Previous reporting period

	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
Total	242,800	-	122,534	262,448

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.

Traditional Income and Expenditure Account

	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Income		
Donations	-	-
Registration Fees	1,015	1,575
Restricted grants:		
Forever Manchester Covid Funding	-	1,000
The Leathersellers Company	-	1,000
Groundworks UK	-	500
Manchester City Council Covid Impact Fund	27,896	-
Manchester City Council Covid Relief	6,163	-
Manchester Airport Group	-	1,220
Charities Aid Foundation	-	8,500
Foreign, Commonwealth & Development Office	-	43,256
ESF Funding	7,009	10,513
Good Things Foundation	3,920	6,594
Asda Foundation After School Club	-	1,000
Asda Foundation Parent Toddlers Group	-	300
WCHG	-	864
WCHG Playschemes	7,529	-
WCHG ESOL Support	-	1,200
WCHG Bursary	-	1,000
WCHG Tutor Costs	20,000	4,278
Our Manchester	44,700	44,700
We Love Manchester	-	1,412
Young Manchester Playscheme	-	8,500
WCHG Community Support Fund	-	20,000
Other Income	-	-
Minibus	-	500
Facilities Rental	62,848	38,505
Total Income	181,080	196,417
Expenditure		
Minibus Expenses	-	1,492
Astro Pitch Rent	457	-
Event costs	8,945	2,881
Employment Costs	134,324	137,475
Course and Tutor Fees	51,898	48,418
ECDL Administration Costs	2,983	2,617
Software	2,232	1,120
Volunteer Expenses	-	8
Repairs and Maintenance	3,523	12,595
Bad Debts	244	1,484
Minor Equipment	6,095	2,911
Refreshments	1,367	3,272
Grants Paid	-	4,718
Room Rent	900	856
Subscriptions	476	689
Security	25,744	4,409
Cleaning	4,552	3,730
Telephone	10,630	1,415
Governance	1,200	960
Post, Printing & Stationery	392	298
Depreciation	5,671	5,459
Total Expenditure	261,633	236,807
Surplus/(deficit for year)	(80,553)	(40,390)