

BENCHILL COMMUNITY CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Registered Charity No. 1087821

BENCHILL COMMUNITY CENTRE

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 6	TRUSTEES ANNUAL REPORT
7	INDEPENDENT EXAMINERS REPORT
8	STATEMENT OF FINANCIAL ACTIVITIES
9	BALANCE SHEET
10	STATEMENT OF CASH FLOWS
11 - 21	NOTES TO THE ACCOUNTS
FOR MANAGEMENT PURPOSES ONLY	
22	TRADITIONAL INCOME AND EXPENDITURE ACCOUNT

BENCHILL COMMUNITY CENTRE

Report of the trustees for the year ended 31st March 2024

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2024. 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 young people 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:

- 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
- Job Club
- Healthy living initiatives
- Older people's drop-in facility
- Support for carers
- Sport development and training facilities
- Education and training
- Warm Space
- Foodbank
- Multi sports activities for children and young people

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 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. Due to funding issues we made the difficult decision to close our After School Club at the end of March 2023, however by working in partnership Wythenshawe Community Initiative this was started up again in September. 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 remains popular and we continue to work with MCC to offer free sessions for families with SEND members during school holidays. We have delivered Digital Inclusion sessions from 6 different Centres across Wythenshawe reaching out and supporting people to become digitally included. We also offer a separate Job Club working alongside Wythenshawe Community Housing Group's Real Opportunities team to support people back into work. 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 Maths and English classes, targeting users and volunteers who need to develop their entry level functional skills and are unable or uncomfortable attending a college or other learning environment. We have provided a Warm Space through our Laugh & Lunch sessions twice a week offering a hot healthy lunch, warm drinks and activities including TV, games, arts, and crafts. These sessions were setup to elevate the strain on families caused by the Cost-of-Living Crisis. The Trussell Trust food bank at the Centre continues to offer support to those most in need.

This year we have introduced Multi Sports sessions for children and young people in partnership with Aim4Hope and City in the Community three evening per week and have replaced all the panel on the Astro Pitch. We have a new weekly Taekwon-Do session that started in September for all ages.

Mcr Thrive who provide physical and mental health services are based at the Centre along with North West First Aid who offer First Aid training and this year we welcomed Great Manchester Mental Health Living Well Service – all of these organisations do great work and are a very welcome asset to not only the Centre but the area in general.

BENCHILL COMMUNITY CENTRE

This year we were lucky enough to be successful with funding from The National Lottery for salaries for 3 years and MCC Supporting Communities for 2 years.

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 for:

- Functional Skills, Job Club and Digital Inclusion
- Salaries
- Small community groups using the Centre
- Community Cohesion Events

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 2024 was £313,287 of which £312,587 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 Group and Manchester City Council. We will ensure that our

BENCHILL COMMUNITY CENTRE

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.

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, Forever Manchester, WCHG Community Development and Resident Involvement teams to ensure that the local needs are met, and initiatives are relevant to identified need.

We will look at re-vamping the Board of Trustees encouraging new people to join and reviewing the Constitution to ensure that it is fit for purpose to carry the Centre into the ever-changing future.

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, Manchester Work & Skills, and Digital Inclusion Teams. 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.

BENCHILL COMMUNITY CENTRE**Reference and administrative information**

Charity Name: Benchill Community Centre

Charity Number: 1087821

Trustees

Fred Leatherbarrow	Chair
Glenn Smith	Secretary
Collette Nutall	Treasurer
Sarah Woolley	WCHG Representative
David O'Hara	Resident Nominee

Manager

Nicola Booth

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 15th January 2025 and signed on their behalf by:



Fred Leatherbarrow
CHAIR

**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 2024, 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: 15th January 2025

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2024

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2024	Total Funds Year Ended 31 March 2023
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	-	-	-	404
Charitable Activities	(4)	12,140	195,498	207,638	124,747
Other Trading Activities	(5)	117,096	-	117,096	96,178
Total		129,236	195,498	324,734	221,329
Expenditure on:					
Raising Funds	(6)	3,538		3,538	14,917
Charitable Activities	(6)	52,776	193,423	246,199	128,929
Total		56,314	193,423	249,737	143,846
Net income/(expenditure)		72,922	2,075	74,997	77,483
Transfers between funds	(15)	-	-	-	-
Net movement in funds		72,922	2,075	74,997	77,483
Reconciliation of funds					
Total funds brought forward	(15)	240,365	19,013	259,378	181,895
Total funds carried forward	(15)	313,287	21,088	334,375	259,378

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 2024

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(11)	1,195	977
Total fixed assets		<u>1,195</u>	<u>977</u>
Current assets:			
Debtors	(12)	32,616	15,154
Cash at Bank & in Hand		307,343	251,918
Total current assets		<u>339,959</u>	<u>267,072</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	6,779	8,671
Net current assets or liabilities		<u>333,180</u>	<u>258,401</u>
Total assets less current liabilities		334,375	259,378
Total net assets or liabilities		<u><u>334,375</u></u>	<u><u>259,378</u></u>
The funds of the charity:			
Restricted income funds	(15)	21,088	19,013
Unrestricted income funds	(15)	313,287	240,365
Total charity funds		<u><u>334,375</u></u>	<u><u>259,378</u></u>

Approved on behalf of the Trustees Management Committee

Sarah Woolley

Date: 15th January 2025

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

Statement of Cash Flows for the year ending 31 March 2024

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

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Net movement in funds	74,997	77,483
Add back depreciation	532	5,566
Decrease/(increase) in debtors	(17,462)	17,175
Increase/(decrease) in creditors	(1,892)	(21,225)
Net cash used in operating activities	56,175	78,999
Cash flows from investment activities:		
Purchase of fixed assets	(750)	-
Net cash provided by investing activities	(750)	-
Increase/(decrease) in cash and cash equivalents during the year	55,425	78,999
Cash and cash equivalents brought forward	251,918	172,919
Cash and cash equivalents carried forward	307,343	251,918

Notes to the accounts for the year ended 31st March 2024

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 19 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.

Notes to the accounts for the year ended 31st March 2024

(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 (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Donations		-	-	404
	-	-	-	404

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Donations	404	-	404
	404	-	404

Notes to the accounts for the year ended 31st March 2024

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2024	31 March	31 March	31 March
	2024	2024	2024	2023
	£	£	£	£
Registration Fees	9,166	-	9,166	5,352
Recharges	2,974	-	2,974	-
Unrestricted grants:				
Forever Manchester	-	-	-	100
Restricted grants:				
Manchester Active - HAF Easter	-	-	-	4,874
Manchester Active - HAF Summer	-	-	-	21,343
Manchester City Council Work Club	-	6,000	6,000	4,000
Manchester City Council NIF	-	1,085	1,085	-
Manchester City Council Supporting Communities	-	87,997	87,997	-
Foreign, Commonwealth & Development Office	-	-	-	(1,249)
Big Lottery Fund	-	68,041	68,041	-
National Energy Action	-	250	250	-
Asda Foundation	-	-	-	500
Sport England	-	11,625	11,625	-
Forever Manchester Parent Toddlers Group	-	-	-	100
WCHG Parent Toddlers Group	-	-	-	205
Macc Spirit of Manchester	-	-	-	1,000
WCHG Tutor Costs	-	20,000	20,000	20,000
WCHG Coronation Grant	-	500	500	-
Our Manchester	-	-	-	33,525
Young Manchester Afterschool	-	-	-	34,997
	12,140	195,498	207,638	124,747

Notes to the accounts for the year ended 31st March 2024

4. Income from charitable activities

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	March 2023	31 March	31 March
	2023	2023	2023
	£	£	£
Registration Fees	5,352	-	5,352
Unrestricted grants:			
Forever Manchester	100	-	100
Restricted grants:			
Manchester Active - HAF Easter	-	4,874	4,874
Manchester Active - HAF Summer	-	21,343	21,343
Manchester City Council Work Club	-	4,000	4,000
Foreign, Commonwealth & Development Office	-	(1,249)	(1,249)
Asda Foundation	-	500	500
Forever Manchester Parent Toddlers Group	-	100	100
WCHG Parent Toddlers Group	-	205	205
Macc Spirit of Manchester	-	1,000	1,000
WCHG Tutor Costs	-	20,000	20,000
Our Manchester	-	33,525	33,525
Young Manchester Afterschool	-	34,997	34,997
	5,452	119,295	124,747

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2024	31 March	31 March	31 March
	2024	2024	2024	2023
	£	£	£	£
Facilities Rental	117,096	-	117,096	96,178
	117,096	-	117,096	96,178

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	March 2023	31 March	31 March
	2023	2023	2023
	£	£	£
Facilities Rental	96,178	-	96,178
	96,178	-	96,178

Notes to the accounts for the year ended 31st March 2024

6. Expenditure

	Community Centre Activities £	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Expenditure on raising funds:			
Astro Pitch Rent	15	15	1,561
Event costs	3,523	3,523	13,356
	<u>3,538</u>	<u>3,538</u>	<u>14,917</u>
Expenditure on charitable activities:			
Employment Costs	76,566	76,566	30,908
Course and Tutor Fees	71,726	71,726	48,540
ECDL Administration Costs	2,384	2,384	1,201
Software	2,643	2,643	3,263
Repairs and Maintenance	35,664	35,664	520
Bad Debts	7,968	7,968	5,802
Minor Equipment	2,246	2,246	1,734
Refreshments	2,761	2,761	5,311
Grants Paid	-	-	200
Staff Travel	187	187	-
Subscriptions	499	499	640
Security	25,431	25,431	15,664
Cleaning	13,918	13,918	4,973
Volunteer Expenses	281	281	-
Telephone	-	-	3,279
Miscellaneous Expenses	1,863	1,863	-
Governance	1,014	1,014	960
Post, Printing & Stationery	516	516	368
Depreciation	532	532	5,566
	<u>246,199</u>	<u>246,199</u>	<u>128,929</u>
	<u>249,737</u>	<u>249,737</u>	<u>143,846</u>
Restricted funds		193,423	131,200
Unrestricted funds		56,314	12,646
		<u>249,737</u>	<u>143,846</u>

Notes to the accounts for the year ended 31st March 2024

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 2024	Basis of apportionment
Accountancy Fees	-	1,014	1,014	type of expense
	-	1,014	1,014	
Previous reporting period				
	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	960	960	type of expense
	-	960	960	

9. Analysis of staff costs

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Wages and Salaries	76,566	26,220
Redundancy	-	2,682
Social Security Costs	-	384
Pension Costs	-	1,622
	76,566	30,908
Charitable activities	76,566	30,908
Support costs	-	-
	76,566	30,908

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 £48,124 (2023: £nil). 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.

10. Independent Examiner Fees

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Independent examination fees	1,014	960
	1,014	960

Notes to the accounts for the year ended 31st March 2024

11. Tangible Fixed Assets

	Furniture & Office Equipment	Computer Equipment	Total
Cost	£	£	£
At 1 April 2023	54,752	47,504	102,256
Additions	750	-	750
Disposals	-	-	-
At 31 March 2024	55,502	47,504	103,006
Depreciation			
At 1 April 2023	53,775	47,504	101,279
Charge for Year	532	-	532
Eliminated on Disposals	-	-	-
At 31 March 2024	54,307	47,504	101,811
NET BOOK VALUE			
At 31 March 2024	1,195	-	1,195
At 31 March 2023	977	-	977

12. Analysis of debtors

	2024	2023
	£	£
Debtors	31,823	15,048
Prepayments	793	106
	32,616	15,154

Debtors and prepayments related to restricted funds £250 (2023: £nil) and unrestricted funds £32,366 (2023: £15,154).

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	5,795	7,011
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	984	960
Deferred income	-	700
	6,779	8,671

14. Deferred income

Deferred income comprises rental income received for periods beyond the year end

Balance as at 1 April 2023	700
Amount released to income earned from charitable activities	(700)
Amount deferred in year	-
Balance at 31 March 2024	-

Notes to the accounts for the year ended 31st March 2024

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	240,365	129,236	(56,314)	-	313,287
	240,365	129,236	(56,314)	-	313,287

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	152,630	102,034	(12,646)	(1,653)	240,365
	152,630	102,034	(12,646)	(1,653)	240,365

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 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Manchester Active - HAF Easter	941	-	(941)	-	-
Manchester Active - HAF Summer	2,928	-	(213)	-	2,715
Manchester City Council Covid Impact Fund	3,667	-	(3,667)	-	-
Manchester City Council Covid Relief	6,163	-	(6,163)	-	-
WCHG Parent Toddlers Group	469	-	(108)	-	361
Good Things Foundation	1,797	-	(1,797)	-	-
Manchester City Council Work Club	-	6,000	(196)	-	5,804
Manchester City Council NIF	-	1,085	(1,085)	-	-
Manchester City Council Supporting Communities	-	87,997	(81,310)	-	6,687
Big Lottery Fund	-	68,041	(68,039)	-	2
National Energy Action	-	250	(250)	-	-
Asda Foundation	500	-	(500)	-	-
WCHG Playschemes	1,588	-	(1,588)	-	-
Sport England	-	11,625	(8,400)	-	3,225
Macc Spirit of Manchester	1,000	-	(1,000)	-	-
WCHG Tutor Costs	(4,331)	20,000	(13,497)	-	2,172
WCHG Coronation Grant	-	500	(378)	-	122
Our Manchester	1,958	-	(1,958)	-	-
Young Manchester Afterschool	2,333	-	(2,333)	-	-
	19,013	195,498	(193,423)	-	21,088

Notes to the accounts for the year ended 31st March 2024

15. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Manchester Active - HAF Easter	-	4,874	(3,933)	-	941
Manchester Active - HAF Summer	-	21,343	(18,415)	-	2,928
Manchester City Council Covid Impact Fund	3,667	-	-	-	3,667
Manchester City Council Covid Relief	6,163	-	-	-	6,163
Manchester City Council Work Club	-	4,000	(4,000)	-	-
Foreign, Commonwealth & Development Office	6,991	(1,249)	(6,991)	1,249	-
WCHG Parent Toddlers Group	-	205	(140)	404	469
Good Things Foundation	1,797	-	-	-	1,797
Asda Foundation	-	500	-	-	500
Forever Manchester Parent Toddlers Group	-	100	(100)	-	-
WCHG Playschemes	1,588	-	-	-	1,588
Macc Spirit of Manchester	-	1,000	-	-	1,000
WCHG Tutor Costs	-	20,000	(24,331)	-	(4,331)
Our Manchester	9,059	33,525	(40,626)	-	1,958
Young Manchester Afterschool	-	34,997	(32,664)	-	2,333
	29,265	119,295	(131,200)	1,653	19,013

Notes to the accounts for the year ended 31st March 2024

15. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
Manchester Active - HAF Easter	for Easter playscheme activities
Manchester Active - HAF Summer	for Summer playscheme activities
Manchester City Council Covid Impact Fund	for a Community Fun Day
Manchester City Council Covid Relief	for the Bereavement Group
WCHG Parent Toddlers Group	for the parent toddlers group
Good Things Foundation	for census 2021 IT support
Manchester City Council Work Club	for community learning digital inclusion sessions
Manchester City Council NIF	for Christmas lunches event
Manchester City Council Supporting Communities	for community learning and cohesion
Big Lottery Fund	for core funds
National Energy Action	for an energy awareness event
Asda Foundation	for Warm Space project
WCHG Playschemes	for playschemes
Sport England	for children's community sports sessions
Macc Spirit of Manchester	for Warm Space project
WCHG Tutor Costs	for playschemes
WCHG Coronation Grant	for a Coronation event
Our Manchester	for community learning and cohesion
Young Manchester Afterschool	for children's holiday play

Notes to the accounts for the year ended 31st March 2024

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	770	-	425	1,195
Cash at bank and in hand	286,930	-	20,413	307,343
Other net current assets/(liabilities)	25,587	-	250	25,837
Total	313,287	-	21,088	334,375

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	339	-	638	977
Cash at bank and in hand	232,088	-	19,830	251,918
Other net current assets/(liabilities)	7,938	-	(1,455)	6,483
Total	152,630	-	19,013	259,378

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 2024 £	Year Ended 31 March 2023 £
Income		
Donations	-	404
Registration Fees	9,166	5,352
Recharges	2,974	-
Unrestricted grants:		
Forever Manchester	-	100
Restricted grants:		
Manchester Active - HAF Easter	-	4,874
Manchester Active - HAF Summer	-	21,343
Manchester City Council Work Club	6,000	4,000
Manchester City Council NIF	1,085	-
Manchester City Council Supporting Communities	87,997	-
Foreign, Commonwealth & Development Office	-	(1,249)
Big Lottery Fund	68,041	-
National Energy Action	250	-
Asda Foundation	-	500
Sport England	11,625	-
Forever Manchester Parent Toddlers Group	-	100
WCHG Parent Toddlers Group	-	205
Macc Spirit of Manchester	-	1,000
WCHG Tutor Costs	20,000	20,000
WCHG Coronation Grant	500	-
Our Manchester	-	33,525
Young Manchester Afterschool	-	34,997
Facilities Rental	117,096	96,178
Total Income	324,734	221,329
Expenditure		
Astro Pitch Rent	15	1,561
Event costs	3,523	13,356
Employment Costs	76,566	30,908
Course and Tutor Fees	71,726	48,540
ECDL Administration Costs	2,384	1,201
Software	2,643	3,263
Repairs and Maintenance	35,664	520
Bad Debts	7,968	5,802
Minor Equipment	2,246	1,734
Refreshments	2,761	5,311
Grants Paid	-	200
Staff Travel	187	-
Subscriptions	499	640
Security	25,431	15,664
Cleaning	13,918	4,973
Volunteer Expenses	281	-
Telephone	-	3,279
Miscellaneous Expenses	1,863	-
Governance	1,014	960
Post, Printing & Stationery	516	368
Depreciation	532	5,566
Total Expenditure	249,737	143,846
Surplus/(deficit for year)	74,997	77,483