

# **BENCHILL COMMUNITY CENTRE**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

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

## Report of the trustees for the year ended 31<sup>st</sup> March 2025

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2025. 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 continued to deliver its promises to the community, by offering a wide range of activities and services. 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 once 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.

Our Multi Sports sessions for children and young people in partnership with Aim4Hope and City in the Community continues to run three evening per week. These sessions are very well attended showing the need for this service and we will continue looking for funding to keep them going. The weekly Taekwon-Do sessions now run throughout the school holidays. Stockport Metro Juniors joined us in September and now hire the Astro Pitch over the weekends during the football season which is a great source of income to the Centre which we aim to put towards improving the pitch in the future.

Mcr Thrive who provide physical and mental health services are based at the Centre along with Great Manchester Mental Health Living Well Service and Perinatal Trauma and Loss Team – 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 31<sup>st</sup> March 2025 was £329,162 of which £328,712 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	(resigned October 2025)
Sarah Woolley	WCHG Representative	
David O'Hara	Resident Nominee	
Geoff Mail		(appointed July 2025)
Joy Hampson		(appointed July 2025)

### Manager

Nicola Booth

### Principal Office

Benchill Road,  
Benchill,  
Manchester  
M22 8EJ

### Independent Examiners

Hilton Jones t/a Community Accountancy Service  
Hollinwood Business Centre  
Albert Street  
Oldham  
OL8 3QL

### Bankers

Nat West Bank plc  
2 Church Road,  
Northenden,  
Manchester  
M22 4NE

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**BENCHILL COMMUNITY CENTRE****Solicitors**

Eversheds  
Eversheds House,  
70 Great Bridgewater Street,  
Manchester  
M1 5ES

**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 20<sup>th</sup> January 2026 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 31<sup>st</sup> March 2025, 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**

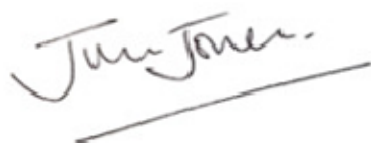
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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: .....

James Hilton Jones FCCA

Date: 20<sup>th</sup> January 2026

Hilton Jones t/a Community  
Accountancy Service  
Hollinwood Business Centre,  
Albert Street, Oldham OL8 3QL

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED**  
**31 MARCH 2025**

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	Further Details	£	£	£	£
<b>Income from:</b>					
Donations and legacies	(3)	-	-	-	-
Charitable Activities	(4)	27,342	192,492	219,834	207,638
Other Trading Activities	(5)	149,262	-	149,262	117,096
<b>Total</b>		<b>176,604</b>	<b>192,492</b>	<b>369,096</b>	<b>324,734</b>
<b>Expenditure on:</b>					
Raising Funds	(6)	3,002		3,002	3,538
Charitable Activities	(6)	66,626	207,882	274,508	246,199
<b>Total</b>		<b>69,628</b>	<b>207,882</b>	<b>277,510</b>	<b>249,737</b>
<b>Net income/(expenditure)</b>		<b>106,976</b>	<b>(15,390)</b>	<b>91,586</b>	<b>74,997</b>
Transfers between funds	(15)	(851)	851	-	-
<b>Net movement in funds</b>		<b>106,125</b>	<b>(14,539)</b>	<b>91,586</b>	<b>74,997</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(15)	313,287	21,088	334,375	259,378
<b>Total funds carried forward</b>	<b>(15)</b>	<b>419,412</b>	<b>6,549</b>	<b>425,961</b>	<b>334,375</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 21 form part of these accounts.

**BALANCE SHEET AS AT 31 MARCH 2025**

	Notes	2025 £	2024 £
<b>Fixed assets:</b>			
Tangible assets	(11)	662	1,195
Total fixed assets		<u>662</u>	<u>1,195</u>
<b>Current assets:</b>			
Debtors	(12)	42,393	32,616
Cash at Bank & in Hand		385,399	307,343
Total current assets		<u>427,792</u>	<u>339,959</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(13)	2,493	6,779
Net current assets or liabilities		<u>425,299</u>	<u>333,180</u>
Total assets less current liabilities		425,961	334,375
<b>Total net assets or liabilities</b>		<u>425,961</u>	<u>334,375</u>
<b>The funds of the charity:</b>			
Restricted income funds	(15)	6,549	21,088
Unrestricted income funds	(15)	419,412	313,287
<b>Total charity funds</b>		<u>425,961</u>	<u>334,375</u>

Approved on behalf of the Trustees Management Committee

Sarah Woolley

Date: 20th January 2026

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

## Statement of Cash Flows for the year ending 31 March 2025

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

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Net movement in funds	91,586	74,997
Add back depreciation	533	532
Decrease/(increase) in debtors	(9,777)	(17,462)
Increase/(decrease) in creditors	(4,286)	(1,892)
<b>Net cash used in operating activities</b>	<b>78,056</b>	<b>56,175</b>
<b>Cash flows from investment activities:</b>		
Purchase of fixed assets	-	(750)
<b>Net cash provided by investing activities</b>	<b>-</b>	<b>(750)</b>
Increase/(decrease) in cash and cash equivalents during the year	78,056	55,425
Cash and cash equivalents brought forward	307,343	251,918
<b>Cash and cash equivalents carried forward</b>	<b>385,399</b>	<b>307,343</b>

**Notes to the accounts for the year ended 31st March 2025****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 14 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 astro pitch hire 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 2025

**(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 (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).

**3. Donations and Legacies**

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Donations	-	-	-	-
	-	-	-	-

## Previous reporting period

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

## Notes to the accounts for the year ended 31st March 2025

## 4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2025	31 March	31 March	31 March
	£	£	£	£
Registration Fees	18,000	-	18,000	9,166
Recharges	9,342	-	9,342	2,974
Unrestricted grants:				
Restricted grants:				
Manchester City Council Work Club	-	9,614	9,614	6,000
Manchester City Council Laugh & Lunch	-	350	350	-
Manchester City Council NIF	-	950	950	1,085
Manchester City Council Supporting Communities	-	87,997	87,997	87,997
The National Lottery Community Fund	-	68,507	68,507	68,041
Groundworks	-	1,125	1,125	-
National Energy Action	-	350	350	250
Sport England	-	-	-	11,625
Transport for Greater Manchester	-	2,019	2,019	-
WCHG Tutor Costs	-	20,000	20,000	20,000
WCHG Community Development	-	1,580	1,580	-
WCHG Coronation Grant	-	-	-	500
	27,342	192,492	219,834	207,638

## Notes to the accounts for the year ended 31st March 2025

**4. Income from charitable activities**

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	March 2024	31 March	31 March
	£	£	£
Registration Fees	9,166	-	9,166
Recharges	2,974	-	2,974
Restricted grants:			
Manchester City Council Work Club	-	6,000	6,000
Manchester City Council NIF	-	1,085	1,085
Manchester City Council Supporting Communities	-	87,997	87,997
Big Lottery Fund	-	68,041	68,041
National Energy Action	-	250	250
Sport England	-	11,625	11,625
WCHG Tutor Costs	-	20,000	20,000
WCHG Coronation Grant	-	500	500
	12,140	195,498	207,638

**5. Income from other trading activities**

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2025	31 March	31 March	31 March
	£	£	£	£
Facilities Rental	149,262	-	149,262	117,096
	149,262	-	149,262	117,096

Previous reporting period

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



## Notes to the accounts for the year ended 31st March 2025

## 6. Expenditure

	Community Centre Activities £	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
<b>Expenditure on raising funds:</b>			
Astro Pitch Rent	329	329	15
Event costs	2,673	2,673	3,523
	<u>3,002</u>	<u>3,002</u>	<u>3,538</u>
<b>Expenditure on charitable activities:</b>			
Employment Costs	94,188	94,188	76,566
Course and Tutor Fees	75,937	75,937	71,726
ECDL Administration Costs	1,831	1,831	2,384
Software	3,498	3,498	2,643
Training	87	87	-
Repairs and Maintenance	27,315	27,315	35,664
Bad Debts	8,737	8,737	7,968
Minor Equipment	9,366	9,366	2,246
Refreshments	2,698	2,698	2,761
Grants Paid	1,580	1,580	-
Staff Travel	16	16	187
Subscriptions	569	569	499
Security	30,318	30,318	25,431
Cleaning	16,202	16,202	13,918
Volunteer Expenses	493	493	281
Bank Charges	30	30	-
Miscellaneous Expenses	8	8	1,863
Governance	1,014	1,014	1,014
Post, Printing & Stationery	88	88	516
Depreciation	533	533	532
	<u>274,508</u>	<u>274,508</u>	<u>246,199</u>
	<u>277,510</u>	<u>277,510</u>	<u>249,737</u>
 Restricted funds		207,882	193,423
Unrestricted funds		69,628	56,314
		<u>277,510</u>	<u>249,737</u>

## Notes to the accounts for the year ended 31st March 2025

**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 2025	Basis of apportionment
Accountancy Fees	-	1,014	1,014	type of expense
	-	1,014	1,014	

Previous reporting period

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	1,014	1,014	type of expense
	-	1,014	1,014	

**9. Analysis of staff costs**

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Wages and Salaries	94,188	76,566
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	-	-
	<u>94,188</u>	<u>76,566</u>
Charitable activities	94,188	76,566
Support costs	-	-
	<u>94,188</u>	<u>76,566</u>

The average number of employees during the year was 5 (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 £51,083 (2024: £48,124). No employee has benefits in excess of £60,000 (previous year: none).

Wages are paid by Wythenshawe Community Housing Group (WCHG). Recharges are made for four members of staff.

**10. Independent Examiner Fees**

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Independent examination fees	1,014	1,014
	<u>1,014</u>	<u>1,014</u>

## Notes to the accounts for the year ended 31st March 2025

**11. Tangible Fixed Assets**

	<b>Furniture &amp; Office Equipment</b>	<b>Computer Equipment</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 April 2024	55,502	47,504	103,006
Additions	-	-	-
Disposals	-	-	-
At 31 March 2025	55,502	47,504	103,006
<b>Depreciation</b>			
At 1 April 2024	54,307	47,504	101,811
Charge for Year	533	-	533
Eliminated on Disposals	-	-	-
At 31 March 2025	54,840	47,504	102,344
<b>NET BOOK VALUE</b>			
At 31 March 2025	662	-	662
At 31 March 2024	1,195	-	1,195

**12. Analysis of debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Debtors	41,919	31,823
Prepayments	474	793
	42,393	32,616

Debtors and prepayments related to restricted funds £nil (2024: £250) and unrestricted funds £42,393 (2024: £32,366).

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Creditors	1,479	5,795
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	1,014	984
Deferred income	-	-
	2,493	6,779

**14. Deferred income**

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

Balance as at 1 April 2024	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 31 March 2025	-

## Notes to the accounts for the year ended 31st March 2025

## 15. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Fund	313,287	176,604	(69,628)	(91,101)	329,162
Designated Funds	-	-	-	90,250	90,250
	313,287	176,604	(69,628)	(851)	419,412

## Previous reporting period

	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

## Name of unrestricted fund:

General Fund

Designated Funds

## Description, nature and purpose of the fund

The "free reserves"

For future redundancy and closure costs

## Analysis of movements in restricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Manchester Active - HAF Summer	2,715	-	(800)	-	1,915
WCHG Parent Toddlers Group	361	-	-	-	361
Manchester City Council Work Club	5,804	9,614	(15,418)	-	-
Manchester City Council Laugh & Lunch	-	350	-	-	350
Manchester City Council NIF	-	950	(204)	-	746
Manchester City Council Supporting Communities	6,687	87,997	(94,699)	15	-
The National Lottery Community Fund	2	68,507	(68,509)	-	-
Groundworks	-	1,125	-	-	1,125
National Energy Action	-	350	(343)	-	7
Sport England	3,225	-	(3,199)	-	26
Transport for Greater Manchester	-	2,019	-	-	2,019
WCHG Tutor Costs	2,172	20,000	(23,008)	836	-
WCHG Community Development	-	1,580	(1,580)	-	-
WCHG Coronation Grant	122	-	(122)	-	-
	21,088	192,492	(207,882)	851	6,549

## Notes to the accounts for the year ended 31st March 2025

## 15. Analysis of charitable funds

## Analysis of movements in restricted funds

Previous reporting period

	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 2025

## 15. Analysis of charitable funds

## Analysis of movements in restricted funds

<b>Name of restricted fund:</b>	<b>Description, nature and purpose of the fund</b>
Manchester Active - HAF Summer	for Summer playscheme activities
WCHG Parent Toddlers Group	for the parent toddlers group
Manchester City Council Work Club	for community learning digital inclusion sessions
Manchester City Council Laugh & Lunch	for community warm space/food project
Manchester City Council NIF	for a Christmas community event
Manchester City Council Supporting Communities	for community learning and cohesion
The National Lottery Community Fund	for core funds
Groundworks	for community multisports
National Energy Action	for a community energy event
Sport England	for children's community sports sessions
Transport for Greater Manchester	for community cycle parking
WCHG Tutor Costs	for community learning
WCHG Community Development	for temporarily holding community groups grant funds
WCHG Coronation Grant	for a Coronation event

## Notes to the accounts for the year ended 31st March 2025

## 16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	450	-	212	662
Cash at bank and in hand	288,766	90,250	6,383	385,399
Other net current assets/(liabilities)	39,946	-	(46)	39,900
<b>Total</b>	<b>329,162</b>	<b>90,250</b>	<b>6,549</b>	<b>425,961</b>

## Previous reporting period

	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
<b>Total</b>	<b>240,365</b>	<b>-</b>	<b>21,088</b>	<b>334,375</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.

## Traditional Income and Expenditure Account

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
<b>Income</b>		
Donations	-	-
Registration Fees	18,000	9,166
Recharges	9,342	2,974
Restricted grants:		
Manchester City Council Work Club	9,614	6,000
Manchester City Council Laugh & Lunch	350	-
Manchester City Council NIF	950	1,085
Manchester City Council Supporting Communities	87,997	87,997
The National Lottery Community Fund	68,507	68,041
Groundworks	1,125	-
National Energy Action	350	250
Sport England	-	11,625
Transport for Greater Manchester	2,019	-
WCHG Tutor Costs	20,000	20,000
WCHG Community Development	1,580	-
WCHG Coronation Grant	-	500
Facilities Rental	149,262	117,096
<b>Total Income</b>	<b>369,096</b>	<b>324,734</b>
<b>Expenditure</b>		
Astro Pitch Rent	329	15
Event costs	2,673	3,523
Employment Costs	94,188	76,566
Course and Tutor Fees	75,937	71,726
ECDL Administration Costs	1,831	2,384
Software	3,498	2,643
Training	87	-
Repairs and Maintenance	27,315	35,664
Bad Debts	8,737	7,968
Minor Equipment	9,366	2,246
Refreshments	2,698	2,761
Grants Paid	1,580	-
Staff Travel	16	187
Subscriptions	569	499
Security	30,318	25,431
Cleaning	16,202	13,918
Volunteer Expenses	493	281
Bank Charges	30	-
Miscellaneous Expenses	8	1,863
Governance	1,014	1,014
Post, Printing & Stationery	88	516
Depreciation	533	532
<b>Total Expenditure</b>	<b>277,510</b>	<b>249,737</b>
<b>Surplus/(deficit for year)</b>	<b>91,586</b>	<b>74,997</b>