

SALE MOOR COMMUNITY PARTNERSHIP LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Registered Charity No. 1113664
Company Registration No. 05465848

SALE MOOR COMMUNITY PARTNERSHIP LIMITED

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SALE MOOR COMMUNITY PARTNERSHIP LIMITED

Report of the trustees for the year ended 31st March 2025

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The purpose of the charity is focused on the local community of Sale Moor delivering needed services through specific funding or with a partnership agency, and the main activities are one-stop support and advice, learning opportunities, youth and family activities and volunteering.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through signposting and counselling residents, providing moral support when necessary to talk problems through. We deliver a range of services, some for Trafford Housing Trust through surgeries, projects and community events designed to foster community cohesion.

All these initiatives will put us in a strong position to deliver the chief aims of mass localism. We are already doing much of what is proposed and the commissioning process from stakeholders will enable us to deliver high quality projects and services to the Sale Moor community and Trafford Borough at a fraction of the current costs incurred by the council. Thus, maximum value for money is achieved.

Review of Achievements and Performance and Financial Review

SMCP Impact & Outcomes 2025 (April 2024-March 2025)

The **Sale Moor Community Partnership** (SMCP) is a community focused charity aiming to support the community and residents of Sale Moor and the wider Trafford/Manchester community. Formed in 2005, the charity developed from a council led project in 2002 that laid the foundations for taking the charity on and forward.

During this period the charity consolidated its work at the **Sale Moor Community Centre** on Norris Road, opposite Sale High School. The SMCP continued its residence of the "committee room", now called the NEST and a storeroom at the Centre shared with the Food Bank.

The **Food Bank** weekly sessions continued supported by **Citizens Advice** and the **Sale Primary Care Network** where the **Health in Communities** project provided a community health advisor at Food Bank sessions to complete health checks and to identify health issues with clients at the Food Bank and offer them support. The Food Bank continues to be heavily used and is still the busiest in the Trafford South network with nearly a quarter of all

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supplies coming through the Sale Moor Food Bank. 503 vouchers were issued impacting on 1,242 individuals.

The Change of Circumstance of the **Trafford Housing Trust Social Investment Fund (now L&Q)** was a proposal for two workers to be employed for a year, and this was accepted in March 2024. The posts of **Partnerships & Development Manager** and a **Volunteer Coordinator** started in September 2024. After an initial change of the Volunteer Coordinator staff member in November 2024 both staff started working towards the project aims of helping to grow our presence at the centre and engage the local community in activities at the centre. The other main project stream was to support and develop the SMCP board in preparation for a **Reaching Communities** application.

Since January 2022 we have employed Kirsty Harkins as the Sale Moor Hub Coordinator. This is for two days a week of dedicated support to the community of Sale Moor. The **Sale Moor Community Support Hub Coordinators** role is to lead the **Sale Moor Spoke** response to people in crisis. This has become an essential part of the work we do as the crisis facing local people has been amplified by the withdrawal of other services and the decrease in funding available to help people out of crisis. We now offer additional food support through volunteers and donations, our partnership with the Bread & Butter Thing and our work with local shops such as Nisa and One-Stop in the village to gather donations. These are then distributed through the Food Bank or on Thursdays when we usually have food in stock from the week's events. Through a discretionary fund we hold for the **Household Support Fund** we can also offer some small-scale funds to support people to pay energy bills, pay for food vouchers, free sim cards and white goods within the budget.

The **Bread & Butter Thing** (TBBT) food project moved to the Sale Moor Community Centre in July 2025, each Wednesday, in its regular slot. Our cohort of volunteers support the event and get the bags ready with a cohort of twenty-six people using a Facebook/verbal rota to ensure everyone gets a chance to be involved. The relocation of the event has encouraged more people from the local housing areas to use the service and also help our team as there is less transportation of equipment and food now involved pre and post the event. It has also helped to increase our stock of food for those in crisis and struggling to access Food Bank.

It was a similar problem with securing funds for the summer 2024 **Healthy Activity Fund** as last year. Availability at the centre could not be secured for the required timings due to another group having already booked the centre. We did projects for families and children on Thursdays during the summer of 2024 instead. A larger project that summer was the **Sale Communities JFC Mural** at Sale High School. A mural based on the history of Sale and the club itself on the containers at the school the club use for storage and match day service. A group of young people helped to design and paint the mural with our team at SMCP.

The **Christmas Project 2024** was a coordinated effort with **The Little Green Socks Project**. Families were identified from Food Bank attendance and nominated by other concerned community members. 23 families and 46 children were offered appropriate presents through the work of Kirsty and the Sale Moor Spoke project in the lead up to Xmas with a collection event also held at the community centre. We also secured donations for lots of children's presents to add to this offer from volunteers and people attending the centre.

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One of the first successes we had in encouraging more appropriate use of the centre was in securing a weekly slot for **Trafford Youth Service** and SMCP to work with young people. From April 2024 a Tuesday evening session has been delivered and has had a fantastic response with over 20 young people coming to each session. We hope to expand the session to a slot where the whole centre can be used as it is currently just the Lesser Hall.

The **Community Needs Assessment** project started in June 2024. A series of community events were held to gather information, and a workshop was held at a **Sale Central Neighbourhood Partnership** event held at the centre to also get services viewpoints. A **Community Health Panel** was then started in December 2024 to add to the evidence and focus on health matters more specifically. In January 2025 we held a **Community Fun Day** with a health focus at the centre with well over 300 people attending as part of this work.

The **Sale Moor Urban Gardens** project (SMUG) started in early 2025 after a successful application to Round 5 of the GMET Green Spaces Fund. The project aims to create a bio-diversity corridor in the community and more pleasant outdoor spaces. The project works closely with Lime Tree Primary and Friends of Moor Nook.

From January 2025 we facilitated the start of a **Sale Sharks** walking group called HeadStart at the centre. Primarily aimed at those over 50 and with mobility issues, around a dozen people have been attending regularly.

The **Sale Moor Community Association** as the current lease holders have been asked by Trafford Council to move onto a Tenancy-At-Will while the long-term lease and future of the centre was resolved. SMCP have stepped in to facilitate this process and to guide SMCA as to what may secure the centre according to Trafford's Asset Management Strategy. A working group was formed in February 2025 with weekly meetings to devise a strategy and assess the sustainability of the centre. The results of this will lead to a new long-term lease at the centre. The group is made up of SMCA, Sale U3A, SMCP and centre users with a keen interest.

The **Read MCR** team started working with a resident in April 2024 facilitated and hosted at the SMCP office. A monthly **Brooklands Councillors Surgery** was also initiated in January 2025 at the office.

We continue to work in partnership with the Council, the Sale PCN, Trafford Community Collective, Central Neighbourhood Partnership and the Sale Community Hub based at Sale West.

We expect 2025-2026 to be a process of continuing our good work and new projects, developing and funding more needed projects particularly for young people, developing the SMCP Board, growing our volunteer offer and working with the SMCA to secure a long-term lease and sustainable future at the centre.

Jamie Rennie
SMCP Project Manager

Investment powers and policy

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

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Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2025 was £6,034 of which £5,369 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 donations. 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 trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods

Sale Moor Community Partnership is working with Trafford Housing trust and Trafford Council on the redevelopment of the shopping parade SMCP is located on. A new business plan is to be developed when planning for the redevelopment is finalised. We continue to use Improvement Methodology to ensure our daily services are delivered to a high standard.

Structure, governance and management

Sale Moor Community Partnership Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 17th May 2005. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 6th April 2006

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of 12 months.

Trustee induction and training

Most trustees are already familiar with the work of the charity as a result of being local people and due to their involvement in the charity.

Additionally, new trustees are invited and encouraged to attend induction and training in relevant policies and procedures as and when necessary.

Organisation

The board of trustees administers the charity. The board normally meets quarterly. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be

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disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported. During the year rent of £1,600 was paid to Sale Moor Community Association. Trustee Janet Plumb and manager Jamie Rennie are both trustees of Sale Moor Community Association.

Reference and administrative information

Charity Name: Sale Moor Community Partnership Limited (SMCP).

Charity Number: 1113664

Company Registration Number: 05465848

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Barbara Riley Chair of Trustees

Elizabeth Patel

Philip Gratrix

Laura Fenton

Janet Plumb

James Dixon (resigned December 2024)

Senior Managers/Chief executive

Jamie Rennie

Registered Office

Sale Moor Community Centre

193 Norris Road

Sale

M33 2TN

Independent Examiners

Hilton Jones t/a Community Accountancy Service

Hollinwood Business Centre

Albert Street

Oldham

OL8 3QL

Bankers

Co-operative Bank

PO Box 250

Delf House

Southway

Skelmersdale

WN8 6WT

SALE MOOR COMMUNITY PARTNERSHIP LIMITED**Trustees responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Sale Moor Community Partnership Limited for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

Barbara Riley
Chair

Date: 18th March 2026

Independent examiner's report to the trustees of SALE MOOR COMMUNITY PARTNERSHIP LIMITED

I report on the accounts of the company for the year ended 31st March 2025, which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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

Date: 18th March 2026

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	1,637	-	1,637	1,271
Charitable Activities	(4)	-	53,227	53,227	62,242
Other Trading Activities	(5)	-	-	-	2,885
Other Income		-	-	-	-
Investment Income		-	-	-	-
Total		1,637	53,227	54,864	66,398
Expenditure on:					
Raising Funds	(6)	-	10,551	10,551	5,284
Charitable Activities	(6)	7,786	50,515	58,301	25,739
Other	(6)	-	-	-	-
Total		7,786	61,066	68,852	31,023
Net income/(expenditure)		(6,149)	(7,839)	(13,988)	35,375
Transfers between funds	(17)	-	-	-	-
Net movement in funds		(6,149)	(7,839)	(13,988)	35,375
Reconciliation of funds					
Total funds brought forward	(17)	12,183	51,169	63,352	27,977
Total funds carried forward	(17)	6,034	43,330	49,364	63,352

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

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

BALANCE SHEET AS AT 31 MARCH 2025

Company Registration Number: 05465848

	Notes	2025 £	2024 £
Fixed assets:			
Tangible assets	(11)	665	-
Total fixed assets		665	-
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	1,608	11,325
Cash at Bank & in Hand		48,335	53,717
Total current assets		49,943	65,042
Liabilities:			
Creditors: Amounts falling due within one year	(15)	1,244	1,690
Net current assets or liabilities		48,699	63,352
Total assets less current liabilities		49,364	63,352
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		49,364	63,352
The funds of the charity:			
Restricted income funds	(17)	43,330	51,169
Unrestricted income funds	(17)	6,034	12,183
Total charity funds		49,364	63,352

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

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the trustees on 18th March 2026

----- B Riley Chair

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

Statement of Cash Flows for the year ending 31 March 2025

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	(13,988)	35,375
Add back depreciation	333	-
Deduct investment income	-	-
Deduct gains/add back losses on investments	-	-
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	9,717	(10,380)
Increase/(decrease) in creditors	(446)	371
Net cash used in operating activities	(4,384)	25,366
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	(998)	-
Net cash provided by investing activities	(998)	-
Increase/(decrease) in cash and cash equivalents during the year	(5,382)	25,366
Cash and cash equivalents brought forward	53,717	28,351
Cash and cash equivalents carried forward	48,335	53,717

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 5 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 project expenses, website costs and licence fees.

(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:

Computers	33.33% on cost
Fixtures and Fittings	33.33% 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 administers pension contributions to an auto-enrolment pension scheme on behalf of individuals. The charity has no liability beyond making the deductions and paying these to the pension company.

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).

Rent of £1,600 was paid in the year to Sale Moor Community Association. Trustee Janet Plumb and Manager Jamie Rennie are both trustees of Sale Moor Community Association.

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	1,637	-	1,637	1,271
	1,637	-	1,637	1,271

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Donations	1,271	-	1,271
	1,271	-	1,271

4. Income from charitable activities

	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 £
Unrestricted and restricted grants:				
Irwell Valley Household Support Fund	-	-	-	5,500
Irwell Valley Hub Support Worker	-	4,607	4,607	14,015
Lancashire Wildlife Trust	-	7,170	7,170	-
L&Q Housing	-	34,450	34,450	37,727
Trafford Community Collective	-	7,000	7,000	5,000
	-	53,227	53,227	62,242

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Unrestricted and restricted grants:			
Irwell Valley Household Support Fund	-	5,500	5,500
Irwell Valley Hub Support Worker	-	14,015	14,015
L&Q Housing	-	37,727	37,727
Trafford Community Collective	-	5,000	5,000
	-	62,242	62,242

5. Income from other trading activities

	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 £
Fee/Rental income/Recharges		-	-	2,885
	-	-	-	2,885

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Fee/Rental income/Recharges	2,885	-	2,885
	2,885	-	2,885

6. Expenditure

	Community Activities £	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Expenditure on raising funds:			
Project and Activity Expenses	10,551	10,551	5,284
	<u>10,551</u>	<u>10,551</u>	<u>5,284</u>
Expenditure on charitable activities:			
Employment Costs	52,711	52,711	17,513
Freelance Costs	1,905	1,905	-
Licences	214	214	-
Webhosting	245	245	-
Software	22	22	355
Telephone	382	382	156
Rent, Rates and Storage	113	113	5,503
Insurance	1,039	1,039	994
Governance and Support Costs	1,337	1,337	1,218
Depreciation	333	333	-
	<u>58,301</u>	<u>58,301</u>	<u>25,739</u>
Other expenditure:			
Sundry	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>68,852</u>	<u>68,852</u>	<u>31,023</u>
Restricted funds		61,066	17,577
Unrestricted funds		<u>7,786</u>	<u>13,446</u>
		<u>68,852</u>	<u>31,023</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 2025	Basis of apportionment
Accountancy Fees	-	769	769	type of expense
Payroll Bureau Fees	568	-	568	type of expense
	<u>568</u>	<u>769</u>	<u>1,337</u>	

Previous reporting period

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	600	600	type of expense
Payroll Bureau Fees	618	-	618	type of expense
	<u>618</u>	<u>600</u>	<u>1,218</u>	

9. Analysis of staff costs

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Wages and Salaries	52,711	17,513
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	-	-
	<u>52,711</u>	<u>17,513</u>
Charitable activities	-	-
Support costs	<u>52,711</u>	<u>17,513</u>
	<u>52,711</u>	<u>17,513</u>

The average number of employees during the year was 3 (previous year: 4).

The charity considers its key management personnel comprises the trustees and Senior Manager/Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £14,285 (previous year: £9,044). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Independent examination fees	769	600
	<u>769</u>	<u>600</u>

11. Tangible Fixed Assets

	Fixtures and Fittings	Total
Cost	£	£
At 1 April 2024	80,167	80,167
Additions	998	998
At 31 March 2025	<u>81,165</u>	<u>81,165</u>
Depreciation		
At 1 April 2024	80,167	80,167
Charge for Year	333	333
At 31 March 2025	<u>80,500</u>	<u>80,500</u>
NET BOOK VALUE		
At 31 March 2025	<u>665</u>	<u>665</u>
At 31 March 2024	<u>-</u>	<u>-</u>

12. Stocks

The organisation does not hold any stocks.

13. Analysis of debtors

	2025	2024
	£	£
Debtors	-	10,400
Prepayments	1,608	925
	<u>1,608</u>	<u>11,325</u>

Debtors and prepayments related to restricted funds £nil (2024: £7,900) and unrestricted funds £1,608 (2024: £3,425).

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	626	600
Short-term compensated absences (holiday pay)	-	-
Taxes and Social Security	-	490
Deferred Income	-	-
Other creditors and accruals	618	600
	<u>1,244</u>	<u>1,690</u>

15. Deferred income

Deferred income comprises grants covering a period 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	<u>-</u>

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

	2025	2024
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

17. 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	12,183	1,637	(7,786)	-	6,034
	12,183	1,637	(7,786)	-	6,034

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	21,473	4,156	(13,446)	-	12,183
	21,473	4,156	(13,446)	-	12,183

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 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Irwell Valley Household Support Fund	4,042	-	(2,434)	-	1,608
Trafford Community Collective	5,000	7,000	(9,410)	-	2,590
L&Q Housing	37,727	34,450	(37,874)	-	34,303
Lancashire Wildlife Trust	-	7,170	(2,638)	-	4,532
Irwell Valley Hub Support Worker	4,400	4,607	(8,710)	-	297
	51,169	53,227	(61,066)	-	43,330

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Irwell Valley Household Support Fund	2,550	5,500	(4,008)	-	4,042
Trafford Community Collective	-	5,000	-	-	5,000
L&Q Housing	-	37,727	-	-	37,727
Irwell Valley Hub Support Worker	3,954	14,015	(13,569)	-	4,400
	6,504	62,242	(17,577)	-	51,169

Name of restricted fund:

Irwell Valley Household Support Fund

Trafford Community Collective

L&Q Housing

Lancashire Wildlife Trust

Irwell Valley Hub Support Worker

Description, nature and purpose of the fund

for activity costs

for the Community Needs Assessment Project

for salary costs

for project costs

for salary costs

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 20245
	£	£	£	£
Tangible fixed assets	665	-	-	665
Cash at bank and in hand	5,005	-	43,330	48,335
Other net current assets/(liabilities)	364	-	-	364
Creditors of more than one year	-	-	-	-
Total	6,034	-	43,330	49,364

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	10,448	-	43,269	53,717
Other net current assets/(liabilities)	1,735	-	7,900	9,635
Creditors of more than one year	-	-	-	-
Total	12,183	-	51,169	63,352

19. 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.