

LANGWORTHY CORNERSTONE ASSOCIATION LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Registered Charity No. 1114637
Company Registration No. 05626422



**Langworthy
Cornerstone**

LANGWORTHY CORNERSTONE ASSOCIATION LIMITED

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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 purposes of the Charity are the promotion and preservation of good health of persons in the areas of benefit; the promotion and advancement of education and training in general and in such a way as to reflect the personal, family, social and community needs of those living in the area of benefit, with due regard to equalities and diversities through the provision of activities and services to improve health & wellbeing through the delivery, development and facilitation of activities.

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 our overall aim being to "Improve the Health and Wellbeing of the People of Southeast Salford including those of Seedley and Langworthy".

We work in partnership with a range of individuals and other organisations to provide a varied programme of classes, services, and activities to improve health and wellbeing, education, and employability, as well as attracting further resources to expand and improve our offer. We also support and help develop health & wellbeing activities in the centre and research* (initiated by staff) to expand activity to meet changing demographics through quarterly consultations with users of the centre. This is an ongoing process to continue to meet the needs of the community LCA serves.

-We carry out regular consultation* and collect feedback to ensure that there is a good match between what is on offer and what the needs of the area are including extending provision.

- Services and activities are free or low cost. LCA centre users come from a wide range of diverse backgrounds and age groups, and we work to encourage the centre being accessed by all groups.

LCA works in partnership with other organisations to develop more opportunities that attract young people and families from a diverse range of backgrounds including language classes, computer classes, lunch clubs, advice and support groups, arts & crafts, and volunteering.

-All the activities and services outlined above deliver public benefit to the residents of Southeast Salford; 75% of our participants are residents of Seedley and Langworthy, which is listed as one of the most deprived wards in Salford on the IMD (Indices of Multiple Deprivation) scale.



A review of our achievements and performance

Langworthy Cornerstone Association (LCA) is one of the five Community Anchors for Salford, which is a recognition of the work of the centre over many years; this includes the Social Prescribing Project as part of Salford Wellbeing Matters Programme managed by Salford CVS.

As part of the work at LCA, we employ our own Community Connector (CC), whose role is to connect people with local community activities and services to help improve their health & wellbeing. Referrals come from local GPs and other health professionals, and the project aims to show reduced demand on local health services in the future.

CEO and Board of Trustees (2024-2025)

Since 2022, the Chief Executive Officer (CEO) has been continuing to bring her host of skills, experiences and insights to build and expand LCA and its offer in unprecedented ways by navigating a long period of change alongside a new, varying public, VCSE sector climate. Despite such challenges, the CEO has navigated all of these changes and opened new opportunities with vigour, passion and élan.

The CEO has introduced new HR services to help the organisation adapt and grow productively and a health assured employee support scheme to assist staff personally as well as professionally. Through her commitment to LCA continuing to serve diverse communities, the CEO has provided stability and structure to the organisation while diversifying its offer as and when new opportunities arise. As part of the LCA ethos, she has been enabling the LCA team to collectively grow through mutual support, care, and professionalism. LCA is a team of staff for us all to be proud of.

After the retirement of much-loved Chair of LCA Gerry Stone at the AGM of January 2025, LCA Board of Trustees has been made up of a blend of long-term Trustees and new Trustees, all of whom have been bringing their diverse skill sets, insights and experiences for the good of LCA.

LCA began the April 2024–March 2025 financial year with energy, a revised staffing plan, and new board members. The board operates in subgroups focused on operations and reports strategically every two months. The following sub-groups are established: Finance; Human Resources; Equalities, Diversity and Inclusion; Governance, Policies and Procedures; Community Forum; and Marketing & Communication. Certain groups such as HR, Finance, EDI, Governance, and Policies & Procedures remain steady over time. Other groups arise when new activities grow and prove sustainable; at that point, attention shifts to these emerging areas in a dynamic, matrix-style management approach.



LCA Activities

LCA continues to host Zumba, Yoga, Tai Chi, Karate, Zumba, Learning Activities, Computer classes, Active Seniors, Men's Health activities, General advice and support, Job Cafe, as well as ongoing support for people wishing to gain experience through volunteering.

LCA has developed a robust Volunteering programme, which the board committed funds for a training programme to support the development of the Volunteers engaged with opportunities medium to longer term to develop job readiness. LCA continually achieve the KPIS, targets set by its main commissioner NHS, ICB.

LCA Healthy Food Project which includes a Café, continues support a Warm Hub - free breakfasts, reduced prices meals to support people in need, a holiday club with children's activities along with nutritious food provided. Food Cycle, an external volunteering programme provides free Vegetarian meals for up to forty people in house, in a bistro style setting and LCA hosts one session per week.

Langworthy Cornerstone accommodates a GP Surgery, a Family Hub including Early Help and a Children's Nursery, Salford Disability Forum, a range of Voluntary Organisations and Social Enterprises under one roof, which really adds value to the overall offer of LCA through the social prescribing model of practice. Its social value in the community exceeds £1m.

Financial review

LCA continues to pay rent and service charges on 58% of the building rather than the 84% that it paid previously. However, this 58% is split with Living Well, a Mental Health project (GMMHS) hosted in the large office upstairs supported by a £300,000 investment by ICB/NHS. A tenancy agreement is still under way and payments have been honoured. This will provide much needed income of £32k per year to support the Centre's sustainability. Salford City Council now directly supports the Family Hub accommodation costs (26%), and the GP practice pays NHSPS (16%). We share the costs of security, and these costs are allocated according to the same proportions. There is a year-on-year review to increase charges due to the cost-of-living increase and rise in overall running costs.

A three-year contract has just been awarded to the Centre by ICB/NHS which provides security until 2028.

LCA is also pleased to receive grants from several funders during the year. This income provided project funding for several projects of benefit to residents e.g Warm Hub, Women into Visual Art funding from Whose Art, Whose Culture, Men's Health, Cooking classes, Healthy Holiday Children's activities, Sport England to support Men's Health.

LCA can report an overall surplus for the year because of diligent handling of cash flow.

LCA has a formal lease with NHS Property Services and a sub lease in development with the Living Well project.



Investment powers and policy

To minimise the risk to our finances, we hold three interest bearing deposit accounts during the period, one with CAF Bank (Shawbrook), one with Charity Bank and one with the Ecology Building Society, Unity Trust, to maximise the cover provided by the Financial Services Compensation Scheme.

Reserves Policy, Development Funds, and issues of ongoing concern

The balance held in unrestricted reserves on 31st March 2025 was £98,125 of which £89,751 are free reserves after allowing for funds tied up in tangible fixed assets.

Trustees always consider the need for LCA to hold sufficient reserves to maintain the financial security of the organisation. The designated fund reserves are allocated as follows:

- Designated funds to allow for an orderly wind up of the organisation if necessary and to cover contractual obligations, especially redundancy costs.
- Designated funds to take account of variations in our service charge, designated funds to cover any funding gaps and to allow time to source new finances.
- A further fund to help cover the ongoing reduction in earned income, and to help the organisation plan and develop new and revised services 2024-2025.

The Reserves Policy and Development Fund decisions will be reviewed and updated annually by the Trustees.

Risk management

On an annual basis, the Trustees conduct a review of the environmental risks (external risk)s on the organisation and systems, processes to mitigate financial risks, which include the above Reserves Policies and the ongoing (and documented) negotiation with the parties concerned to mitigate these risks, through ongoing subgroup activity.

Plans for Future Periods

Our current Health & Wellbeing contract has been renewed with NHS/ICB will expire Mar 2028. As such the Trustees continue to focus on how the Cornerstone can continue to deliver high quality activities that contribute to the health and wellbeing of residents and meet the KPIs in LCA contractual arrangements with ICB. However, this does not mean that we can become complacent, and the CEO is furthering new opportunities through a remodelled staffing structure with the engagement of a Project Manager and Volunteer Coordinator/Community Development Officer, to further LCA income opportunities by way of tendering and through the commissioning process. Within this there are measures to improve TQM of the overall organisation to become tender ready.



Langworthy Cornerstone Association (LCA) continues to consult with staff and the community through a quarterly census (Community survey), and we have amended the forms to accommodate Equality & Diversity and authenticity of the community members who use the building considering, the dynamic shift in the demographic and ethnicity of people who live in the area. The Trustees are aware of considerable changes to the makeup of the local area and remain committed to welcoming residents of all ages and backgrounds and celebrating the increased diversity of the communities we serve.

Structure, Governance and Management

LCA is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9th October 2012 (amended 6th June 2016). It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 9th October 2012 (amended 6th June 2016). The Constitution is in undergoing review presently to meet the demands of the community as time shifts alongside socio economic trends.

We continue to recruit a specific board membership to complement the expertise and leadership we have presently, increase accountability and capitalise on the ongoing local and regional support towards the centre.

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 three years.

Trustee induction and training

New trustees need to be familiar with the work of the charity. New trustees will receive/be directed to:

- The memorandum and articles; minutes of previous meetings; the last annual accounts (with advice on their content).
- Charity Commission and Companies House advice and regulations and The Charity Commission pack for new trustees.
- New trustees will also be given one-to-one advice on aspects of LCA's work, depending on their knowledge and area of expertise.
- Compliance training required including Safeguarding, GDPR training.
- DBS clearance.

Organisation

The Board of Trustees administers the charity. The Board meets bimonthly with a subgroup meeting prior or following the board meeting dependent on need. However, there are some subgroups which meet continually for example the Finance subgroup, HR subgroup.



The Trustees appoint the Chief Executive Officer to manage the strategic direction of the Charity.

The aim in 2025/2026 is for the Centre into a position of independence through applications for contracts to deliver services, as opposed to applying for grant funding.

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 disclosed to the 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. Travel expenses are paid to Trustees. Issues of potential conflicts of interests are invited to be raised at the start of each board meeting through the Agenda for Board of Trustee meetings circulated in advance of the meetings.

Reference and administrative information

Charity Name: Langworthy Cornerstone Association

Charity Number: 1114637

Company Registration Number: 05626422

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

Geraldine Stone	Chair	(resigned February 2025)
Ruth Abou Rached	Vice Chair	(appointed February 2025, appointed Chair May 2025)
Alexis Shama		(appointed November 2023)
Aiden Richards		(resigned October 2024)
John Wright		(resigned July 2025)
Sam Palmer		(resigned July 2025)
Kate Crossan		(resigned March 2025)
Stacey Adams		(appointed March 2025, resigned July 2025)
Anthony McCaul		(appointed March 2025)
John-Paul Attley		(appointed March 2025)
Jacqueline Flynn		(appointed April 2025, resigned December 2025)
Christina Patman		(appointed April 2025, resigned January 2026)
Emma Barnes		(appointed April 2025)
Beverley Fletcher	Company Secretary	


Chief Executive Officer

Beverley Fletcher

Registered Office

Langworthy Cornerstone
451 Liverpool Street
Salford
M6 5QQ

Independent Examiners

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

Bankers

Co-operative Bank plc
1 Balloon Street
Manchester
M60 4EP

Ecology Building Society
7 Belton Road
Silsden
Keighley
BD20 0EE

Charity Bank
Fosse House
182 High Street
Tonbridge
TN9 1BE

Shawbrook Bank Limited/CAF
Lutea House
Warley Hill Business Park
The Drive
Great Warley
Brentwood
CM13 3BE



Unity Trust Bank plc
Four Brindley Place
Birmingham
B1 2JB

Solicitors

Weightmans LLP
100 Old Hall Street,
Liverpool
L3 9QJ

Trustees' responsibilities in relation to the financial statements

The Charity Trustees (who are also the Directors of Langworthy Cornerstone Association 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 situation 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

Ruth Abou Rached
Chair

Date: 24th February 2026

Independent examiner's report to the trustees of LANGWORTHY CORNERSTONE ASSOCIATION LIMITED

I report on the accounts of the company for the year ended 31st March 2025, which are set out on pages 10 to 21.

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: 24th February 2026

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2025
(incorporating 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)	-	-	-	530
Charitable Activities	(4)	463,512	1,783	465,295	459,526
Other Trading Activities	(5)	38,728	-	38,728	21,315
Investment Income		6,017	-	6,017	5,161
Other Income		2,560	-	2,560	-
Total		510,817	1,783	512,600	486,532
Expenditure on:					
Raising Funds	(6)	17,431	-	17,431	19,504
Charitable Activities	(6)	557,711	23,455	581,166	463,975
Other	(6)	2,042	-	2,042	1,110
Total		577,184	23,455	600,639	484,589
Net income/(expenditure)		(66,367)	(21,672)	(88,039)	1,943
Transfers between funds	(16)	-	-	-	-
Net movement in funds		(66,367)	(21,672)	(88,039)	1,943
Reconciliation of funds					
Total funds brought forward	(16)	334,492	21,672	356,164	354,221
Total funds carried forward	(16)	268,125	-	268,125	356,164

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 13 to 21 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2025**Company Registration Number: 05626422**

	Notes	2025 £	2024 £
Fixed assets:			
Tangible assets	(11)	8,374	8,656
Total fixed assets		<u>8,374</u>	<u>8,656</u>
Current assets:			
Stocks	(12)	800	1,800
Debtors	(13)	36,971	48,789
Cash at Bank & in Hand		311,182	397,409
Total current assets		<u>348,953</u>	<u>447,998</u>
Liabilities:			
Creditors: Amounts falling due within one year	(14)	89,202	100,490
Net current assets or liabilities		<u>259,751</u>	<u>347,508</u>
Total assets less current liabilities		268,125	356,164
Total net assets or liabilities	-	<u>268,125</u>	<u>356,164</u>
The funds of the charity:			
Restricted income funds	(16)	-	21,672
Unrestricted income funds	(16)	268,125	334,492
Total charity funds		<u>268,125</u>	<u>356,164</u>

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 24th February 2026

رuth أبو راشد

----- Ruth Abou Rached

Chair

The notes on pages 13 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	(88,039)	1,943
Add back depreciation	4,192	3,558
Deduct investment income	(6,017)	(5,161)
Decrease/(increase) in stocks	1,000	-
Decrease/(increase) in debtors	11,818	(36,024)
Increase/(decrease) in creditors	(11,288)	(7,239)
Net cash used in operating activities	(88,334)	(42,923)
Cash flows from investment activities:		
Interest	6,017	5,161
Purchase of fixed assets	(3,910)	(10,297)
Net cash provided by investing activities	2,107	(5,136)
Increase/(decrease) in cash and cash equivalents during the year	(86,227)	(48,059)
Cash and cash equivalents brought forward	397,409	445,468
Cash and cash equivalents carried forward	311,182	397,409

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) issued on 1st January 2019 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 3 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 16.

(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 (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against an irrecoverable VAT expenditure heading.

(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 activity costs, café food and advertising and marketing.

(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:

Computers	33.33% on cost
Office Equipment	25% 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.

(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). This comprised 0 (2024: 0).

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	-	-	-	530
	-	-	-	530

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Donations	530	-	530
	530	-	530

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
	2025	2025	2025	2024
	£	£	£	£
Room and Facilities Rental	76,519	-	76,519	67,445
Class Fees	8,440	-	8,440	18,666
General grants:				
NHS Salford	304,055	-	304,055	302,678
Salford Community Leisure	24,995	-	24,995	-
Salford CVS Anchor Investment	-	-	-	48,727
Salford CVS Social Prescribing	49,503	-	49,503	-
Restricted grants:				
Salford CVS	-	-	-	21,710
Sport England	-	1,783	1,783	-
Great Places Housing	-	-	-	300
	<u>463,512</u>	<u>1,783</u>	<u>465,295</u>	<u>459,526</u>

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
	2024	2024	2024
	£	£	£
Room and Facilities Rental	67,445	-	67,445
Class Fees	18,666	-	18,666
General grants:			
NHS Salford	302,678	-	302,678
Salford CVS Anchor Investment	48,727	-	48,727
Restricted grants:			
Salford CVS	-	21,710	21,710
Great Places Housing	-	300	300
	437,516	22,010	459,526

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
	2025	2025	2025	2024
	£	£	£	£
Café Income	38,728	-	38,728	21,315
	38,728	-	38,728	21,315

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	March 2024	31 March	31 March
	2024	2024	2024
	£	£	£
Café Income	21,315	-	21,315
	21,315	-	21,315

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 £
Expenditure on raising funds:			
Café Food	15,077	15,077	15,894
Advertising and marketing	-	-	120
Website	187	187	1,692
Subscriptions	2,167	2,167	1,798
	<u>17,431</u>	<u>17,431</u>	<u>19,504</u>
Expenditure on charitable activities:			
Employment Costs	291,886	291,886	243,095
Freelance Costs	16,850	16,850	1,401
Recruitment	95	95	396
Training	4,594	4,594	2,519
Activities	14,063	14,063	30,065
DBS Checks	569	569	18
NHS Recharges	94,381	94,381	44,473
Gifts	335	335	676
Water	5,393	5,393	15,526
Travel Expenses	586	586	1,526
Repairs and Maintenance	2,840	2,840	3,384
Bad Debts	(622)	(622)	(13,686)
Minor Equipment and Rental	9,643	9,643	4,163
Rates	1,167	1,167	1,628
Software and IT	3,875	3,875	2,462
Irrecoverable VAT	34,058	34,058	29,476
Bank Charges	306	306	374
Telephone	21,944	21,944	(367)
Cleaning and Security	46,251	46,251	47,136
Insurance	3,984	3,984	2,813
Governance Costs	16,673	16,673	35,094
Post, Printing & Stationery	8,103	8,103	8,245
Depreciation	4,192	4,192	3,558
	<u>581,166</u>	<u>581,166</u>	<u>463,975</u>
Other expenditure:			
Miscellaneous	2,042	2,042	1,110
	<u>2,042</u>	<u>2,042</u>	<u>1,110</u>
	<u>600,639</u>	<u>600,639</u>	<u>484,589</u>
Restricted funds		23,455	1,708
Unrestricted funds		577,184	482,881
		<u>600,639</u>	<u>484,589</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	-	1,545	1,545	type of expense
Interest Paid	2,169	-	2,169	type of expense
Book-keeping Charges	140	-	140	type of expense
HR Fees	2,806	-	2,806	type of expense
Professional Fees	8,525	-	8,525	type of expense
Payroll Bureau Charges	1,180	-	1,180	type of expense
Other Accountancy Services	308	-	308	type of expense
	15,128	1,545	16,673	

Previous reporting period

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	1,500	1,500	type of expense
Interest Paid	61	-	61	type of expense
Book-keeping Charges	12,447	-	12,447	type of expense
Payroll Bureau Charges	1,256	-	1,256	type of expense
Professional Fees	19,830	-	19,830	type of expense
	33,594	1,500	35,094	

9. Analysis of staff costs

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Wages and Salaries	263,127	219,092
Agency Costs	-	2,314
Redundancy	-	-
Social Security Costs	16,553	12,109
Pension Costs	12,206	9,580
	291,886	243,095
Charitable activities	291,886	243,095
Support costs	-	-
	291,886	243,095

The average number of employees during the year was 12 (previous year: 11).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £42,844 (previous year: £40,573), 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	1,545	1,500
Other Accountancy services	308	-
	1,853	1,500

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

11. Tangible Fixed Assets

	Computers	Furniture & Office Equipment	Total
Cost	£	£	£
At 1 April 2024	12,432	47,773	60,205
Additions	3,300	610	3,910
At 31 March 2025	15,732	48,383	64,115
Depreciation			
At 1 April 2024	12,084	39,465	51,549
Charge for Year	1,173	3,019	4,192
At 31 March 2025	13,257	42,484	55,741
NET BOOK VALUE			
At 31 March 2025	2,475	5,899	8,374
At 31 March 2024	348	8,308	8,656

12. Stocks

	2025	2024
	£	£
Café Food Stocks	800	1,800

13. Analysis of debtors

	2025	2024
	£	£
Debtors	27,605	41,103
Prepayments	9,366	7,686
	36,971	48,789

Debtors and prepayments related to unrestricted funds both in 2025 and 2024.

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	87,657	98,347
Overspent Cash	-	62
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	1,545	2,081
Deferred income	-	-
	89,202	100,490

15. Deferred income

Deferred income comprises grants received in advance.

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

16. 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	164,492	510,817	(577,184)	-	98,125
Designated Fund	170,000	-	-	-	170,000
	334,492	510,817	(577,184)	-	268,125

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	237,351	464,522	(482,881)	(54,500)	164,492
Designated Fund	115,500	-	-	54,500	170,000
	352,851	464,522	(482,881)	-	334,492

Name of unrestricted fund:

General Fund

Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

For future closure costs, redundancy provision and contractual obligations

Analysis of movements in restricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Salford CVS	21,672	-	(21,672)	-	-
Sport England	-	1,783	(1,783)	-	-
	21,672	1,783	(23,455)	-	-

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Henry Smith	1,370	-	(1,370)	-	-
Salford CVS	-	21,710	(38)	-	21,672
Great Places Housing	-	300	(300)	-	-
	1,370	22,010	(1,708)	-	21,672

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

16. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
Salford CVS	to support an employee post for Well Being Matters
Sport England	for men's curling sessions

17. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	8,374	-	-	8,374
Cash at bank and in hand	141,182	170,000	-	311,182
Other net current assets/(liabilities)	(51,431)	-	-	(51,431)
Total	98,125	170,000	-	268,125

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	8,656	-	-	8,656
Cash at bank and in hand	205,737	170,000	21,672	397,409
Other net current assets/(liabilities)	(49,901)	-	-	(49,901)
Total	164,492	170,000	21,672	356,164

18. 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.

19. Operating leases

The total of future minimum lease payments under non-cancellable operating leases are:

	Equipment Leases 2025	Equipment Leases 2024
	£	£
Payable within one year	14,785	14,785
Payable between 2 and five years	11,089	25,874

Income and Expenditure Account

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Income		
Donations	-	530
Investment Income	6,017	5,161
Other Income	2,560	-
General grants:		
NHS Salford	304,055	302,678
Salford Community Leisure	24,995	-
Salford CVS Anchor Investment	-	48,727
Salford CVS Social Prescribing	49,503	-
Room and Facilities Rental	76,519	67,445
Class Fees	8,440	18,666
Restricted grants:		
Salford CVS	-	21,710
Sport England	1,783	-
Great Places Housing	-	300
Café Income	38,728	21,315
Total Income	512,600	486,532
Expenditure		
Activities	14,063	30,065
Café Food	15,077	15,894
Advertising and marketing	-	120
Website	187	1,692
Subscriptions	2,167	1,798
Employment Costs	291,886	243,095
Freelance Costs	16,850	1,401
Recruitment	95	396
Training	4,594	2,519
DBS Checks	569	18
NHS Recharges	94,381	44,473
Gifts	335	676
Water	5,393	15,526
Travel Expenses	586	1,526
Repairs and Maintenance	2,840	3,384
Bad Debts	(622)	(13,686)
Minor Equipment and Rental	9,643	4,163
Rates	1,167	1,628
Software and IT	3,875	2,462
Irrecoverable VAT	34,058	29,476
Bank Charges	306	374
Telephone	21,944	(367)
Cleaning and Security	46,251	47,136
Insurance	3,984	2,813
Governance Costs	16,673	35,094
Post, Printing & Stationery	8,103	8,245
Depreciation	4,192	3,558
Miscellaneous	2,042	1,110
Total Expenditure	600,639	484,589
Surplus/(deficit for year)	(88,039)	1,943



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