

# M5NINE COMMUNITY PROJECTS

England & Wales · Charity number 1125819

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2008-09-10

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 17 Church Street  
Tewkesbury  
GL20 5PD

**Phone** 01684294500

**Email** [info@m5nine.com](mailto:info@m5nine.com)

**Website** [www.m5nine.com](http://www.m5nine.com)

## Activities

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**Objects:** A TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN TEWKESBURY AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITYB TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN TEWKESBURY AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

**Activities:** It is our aim to further religious and other charitable activities in the areas we operate, assisting those around us in need.

## Classification

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- **How:** Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** TEWKESBURY
- Gloucestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£26,313	£19,112	-	-
2024-03-31	£28,161	£18,340	-	-
2023-03-31	£23,279	£27,191	-	-
2022-03-31	£23,279	£27,191	-	-
2021-03-31	£37,999	£27,792	-	-

## Trustees

Name	Role	Appointed
<b>LEON JOHANNES ELSE</b>	Chair	
Joseph Mlynerie		2021-08-14

**M5NINE COMMUNITY PROJECTS**

England & Wales - Charity number 1125819

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# Accounts

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M5nine Community Projects

Charity No. 1125819

Trustees' Report and Unaudited Accounts

31 March 2025

M5nine Community Projects  
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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1125819

Principal Office

Northway Hub

17 Church Street

Tewkesbury

Gloucestershire

GL20 5PD

Trustees

The following trustees served during the year:

L. Else

L. Watkins

Accountants

Amstone Management Limited

Powys Lodge

6 Court Road

Strensham

Worcestershire

WR8 9LP

#### PLANS FOR FUTURE PERIODS

There are no plans to change the way that the charity operates in the foreseeable future

Statement of 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 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 provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

L. Else

M5nine Community Projects

Trustees Annual Report

Trustee

24 November 2025

M5nine Community Projects  
Statement of Financial Activities  
for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	3	26,313	26,313	28,161
Total		26,313	26,313	28,161
Expenditure on:				
Charitable activities	4	1,090	1,090	200
Other	5	18,022	18,022	18,140
Total		19,112	19,112	18,340
Net gains on investments		-	-	-
Net income		7,201	7,201	9,821
Transfers between funds		-	-	-
Net income before other gains/(losses)		7,201	7,201	9,821
Other gains and losses				
Net movement in funds		7,201	7,201	9,821
Reconciliation of funds:				
Total funds brought forward		12,636	12,636	2,815
Total funds carried forward		19,837	19,837	12,636

M5nine Community Projects

Balance Sheet

at 31 March 2025

Charity No. 1125819	2025	2024
	£	£
Fixed assets		
Tangible assets	7	-
Current assets		
Cash at bank and in hand	22,348	16,594
	<u>22,348</u>	<u>16,594</u>
Creditors: Amount falling due within one year	8	(3,958)
Net current assets	<u>19,837</u>	<u>12,636</u>
Total assets less current liabilities	<u>19,837</u>	<u>12,636</u>
Net assets excluding pension asset or liability	<u>19,837</u>	<u>12,636</u>
Total net assets	<u><u>19,837</u></u>	<u><u>12,636</u></u>
The funds of the charity		
Restricted funds	9	
Unrestricted funds	9	
General funds	19,837	12,636
	<u>19,837</u>	<u>12,636</u>
Reserves	9	
Total funds	<u><u>19,837</u></u>	<u><u>12,636</u></u>

Approved by the trustees on 24 November 2025

And signed on their behalf by:

L. Else  
Trustee  
24 November 2025

for the year ended 31 March 2025

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with 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 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	28,161	28,161
Total	<u>28,161</u>	<u>28,161</u>
Expenditure on:		
Charitable activities	200	200
Other	18,140	18,140
Total	<u>18,340</u>	<u>18,340</u>
Net income	<u>9,821</u>	<u>9,821</u>
Net income before other gains/(losses)	9,821	9,821
Other gains and losses:		
Net movement in funds	<u>9,821</u>	<u>9,821</u>
Reconciliation of funds:		
Total funds brought forward	2,815	2,815
Total funds carried forward	<u><u>12,636</u></u>	<u><u>12,636</u></u>

3 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
	26,313	26,313	28,161
	<u>26,313</u>	<u>26,313</u>	<u>28,161</u>

4 Expenditure on charitable activities

	Unrestricted £	Total 2025 £	Total 2024 £
<i>Expenditure on charitable activities</i>	90	90	200
	1,000	1,000	-
<i>Governance costs</i>	<u>1,090</u>	<u>1,090</u>	<u>200</u>

5 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Employee costs	13,311	13,311	14,004
Premises costs	3,497	3,497	2,950
General administrative costs	85	85	201
Legal and professional costs	1,129	1,129	985
	<u>18,022</u>	<u>18,022</u>	<u>18,140</u>

6 Staff costs

	2025	2024
	£	£
Salaries and wages	12,936	14,004
Social security costs	318	-
Pension costs	57	-
	<u>13,311</u>	<u>14,004</u>

No employee received emoluments in excess of £60,000.

7 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 April 2024	5,635	5,635
At 31 March 2025	<u>5,635</u>	<u>5,635</u>
Depreciation and impairment		
At 1 April 2024	5,635	5,635
At 31 March 2025	<u>5,635</u>	<u>5,635</u>
Net book values		
At 31 March 2025	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>

8 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security	620	-
Accruals	1,891	3,958
	<u>2,511</u>	<u>3,958</u>

9 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	12,636	26,313	(19,112)	19,837
Total funds	<u>12,636</u>	<u>26,313</u>	<u>(19,112)</u>	<u>19,837</u>

10 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	20,457	(620)	19,837
	<u>20,457</u>	<u>(620)</u>	<u>19,837</u>

11 Reconciliation of net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash and cash equivalents	16,594	5,754	22,348
	<u>16,594</u>	<u>5,754</u>	<u>22,348</u>
Net debt	<u>16,594</u>	<u>5,754</u>	<u>22,348</u>

12 Commitments

*Operating lease commitments*

Annual commitments under non-cancellable operating leases are as follows:

	2025 Land and buildings £	2025 Other £	2024 Land and buildings £	2024 Other £
Operating leases with expiry date:				

*Pension commitments*

	2025 £	2024 £
The pension cost charge to the charity amounted to:	<u>57</u>	<u>-</u>

M5nine Community Projects  
Statement of Cash flows  
for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	7,201	9,821
Adjustments for:		
Decrease in trade and other payables	(1,447)	-
Net cash provided by operating activities	<u>5,754</u>	<u>9,821</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	5,754	9,821
Cash and cash equivalents at the beginning of the year	16,594	6,773
Cash and cash equivalents at the end of the year	<u>22,348</u>	<u>16,594</u>
Components of cash and cash equivalents		
Cash and bank balances	22,348	16,594
	<u>22,348</u>	<u>16,594</u>

M5nine Community Projects  
Detailed Statement of Financial Activities  
for the year ended 31 March 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	26,313	26,313	28,161
	<u>26,313</u>	<u>26,313</u>	<u>28,161</u>
Total income and endowments	26,313	26,313	28,161
Expenditure on:			
Charitable activities	90	90	200
	1,000	1,000	-
	<u>1,090</u>	<u>1,090</u>	<u>200</u>
Total of expenditure on charitable activities	1,090	1,090	200
Employee costs			
Salaries/wages	12,936	12,936	14,004
Employer's NIC	318	318	-
Pension costs	57	57	-
	<u>13,311</u>	<u>13,311</u>	<u>14,004</u>
Premises costs			
Rent	3,497	3,497	2,950
	<u>3,497</u>	<u>3,497</u>	<u>2,950</u>
General administrative costs, including depreciation and amortisation			
Bank charges	85	85	82
General insurances	-	-	26
Sundry expenses	-	-	93
	<u>85</u>	<u>85</u>	<u>201</u>
Legal and professional costs			
Accountancy and bookkeeping	882	882	840
Other legal and professional costs	247	247	145
	<u>1,129</u>	<u>1,129</u>	<u>985</u>
Total of expenditure of other costs	<u>18,022</u>	<u>18,022</u>	<u>18,140</u>
Total expenditure	19,112	19,112	18,340
Net gains on investments	-	-	-
Net income	<u>7,201</u>	<u>7,201</u>	<u>9,821</u>
Net income before other gains/(losses)	7,201	7,201	9,821

M5nine Community Projects  
 Detailed Statement of Financial Activities

Other Gains	-	-	-
Net movement in funds	<u>7,201</u>	<u>7,201</u>	<u>9,821</u>
Reconciliation of funds:			
Total funds brought forward	12,636	12,636	2,815
Total funds carried forward	<u>19,837</u>	<u>19,837</u>	<u>12,636</u>

**M5NINE COMMUNITY PROJECTS**

England & Wales - Charity number 1125819

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# Accounts

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M5nine Community Projects

Charity No. 1125819

Trustees' Report and Unaudited Accounts

31 March 2024

M5nine Community Projects  
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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1125819

Principal Office

Northway Hub

17 Church Street

Tewkesbury

Gloucestershire

GL20 5PD

Trustees

The following trustees served during the year:

L. Else

L. Watkins

Accountants

Amstone Management Limited

Powys Lodge

6 Court Road

Strensham

Worcestershire

WR8 9LP

#### PLANS FOR FUTURE PERIODS

There are no plans to change the way that the charity operates in the foreseeable future

Statement of 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 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 provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

L. Else

Trustee

26 January 2025

M5nine Community Projects  
Statement of Financial Activities  
for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	3	28,161	28,161	20,708
Total		28,161	28,161	20,708
Expenditure on:				
Charitable activities	4	200	200	-
Other	5	18,140	18,140	24,574
Total		18,340	18,340	24,574
Net gains on investments		-	-	-
Net income/(expenditure)		9,821	9,821	(3,866)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		9,821	9,821	(3,866)
Other gains and losses				
Net movement in funds		9,821	9,821	(3,866)
Reconciliation of funds:				
Total funds brought forward		2,815	2,815	6,681
Total funds carried forward		12,636	12,636	2,815

M5nine Community Projects

Balance Sheet

at 31 March 2024

Charity No. 1125819	2024	2023
	£	£
Fixed assets		
Tangible assets	7	-
Current assets		
Cash at bank and in hand	16,594	6,773
	<u>16,594</u>	<u>6,773</u>
Creditors: Amount falling due within one year	8	(3,958)
Net current assets	<u>12,636</u>	<u>2,815</u>
Total assets less current liabilities	<u>12,636</u>	<u>2,815</u>
Net assets excluding pension asset or liability	<u>12,636</u>	<u>2,815</u>
Total net assets	<u><u>12,636</u></u>	<u><u>2,815</u></u>
The funds of the charity		
Restricted funds	9	
Unrestricted funds	9	
General funds	12,636	2,815
	<u>12,636</u>	<u>2,815</u>
Reserves	9	
Total funds	<u><u>12,636</u></u>	<u><u>2,815</u></u>

Approved by the trustees on 26 January 2025

And signed on their behalf by:

L. Else

Trustee

26 January 2025

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with 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 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

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### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

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Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Trade and other 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.

Cash and cash equivalents

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Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	20,708	20,708
Total	<u>20,708</u>	<u>20,708</u>
Expenditure on:		
Other	24,574	24,574
Total	<u>24,574</u>	<u>24,574</u>
Net income	<u>(3,866)</u>	<u>(3,866)</u>
Net income before other gains/(losses)	(3,866)	(3,866)
Other gains and losses:		
Net movement in funds	<u>(3,866)</u>	<u>(3,866)</u>
Reconciliation of funds:		
Total funds brought forward	6,681	6,681
Total funds carried forward	<u><u>2,815</u></u>	<u><u>2,815</u></u>

3 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
	28,161	28,161	20,708
	<u>28,161</u>	<u>28,161</u>	<u>20,708</u>

4 Expenditure on charitable activities

	Unrestricted £	Total 2024 £	Total 2023 £
<i>Expenditure on charitable activities</i>	200	200	-
<i>Governance costs</i>	<u>200</u>	<u>200</u>	<u>-</u>

5 Other expenditure

	Unrestricted	Total	Total
		2024	2023
	£	£	£
Employee costs	14,004	14,004	19,347
Premises costs	2,950	2,950	2,991
General administrative costs	201	201	1,396
Legal and professional costs	985	985	840
	<u>18,140</u>	<u>18,140</u>	<u>24,574</u>

6 Staff costs

	2024	2023
Salaries and wages	14,004	18,740
Social security costs	-	607
	<u>14,004</u>	<u>19,347</u>

No employee received emoluments in excess of £60,000.

7 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 April 2023	<u>5,635</u>	<u>5,635</u>
At 31 March 2024	<u>5,635</u>	<u>5,635</u>
Depreciation and impairment		
At 1 April 2023	<u>5,635</u>	<u>5,635</u>
At 31 March 2024	<u>5,635</u>	<u>5,635</u>
Net book values		
At 31 March 2024	<u>-</u>	<u>-</u>
At 31 March 2023	<u>-</u>	<u>-</u>

8 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other taxes and social security	-	916
Accruals	<u>3,958</u>	<u>3,042</u>
	<u>3,958</u>	<u>3,958</u>

9 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	2,815	28,161	(18,340)	12,636
Total funds	<u>2,815</u>	<u>28,161</u>	<u>(18,340)</u>	<u>12,636</u>

10 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	12,636	12,636
	<u>12,636</u>	<u>12,636</u>

11 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	6,773	9,821	16,594
	<u>6,773</u>	<u>9,821</u>	<u>16,594</u>
Net debt	<u>6,773</u>	<u>9,821</u>	<u>16,594</u>

M5nine Community Projects  
Statement of Cash flows  
for the year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	9,821	(3,866)
Adjustments for:		
Increase in trade and other payables	-	1,253
Net cash provided by/(used in) operating activities	<u>9,821</u>	<u>(2,613)</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	9,821	(2,613)
Cash and cash equivalents at the beginning of the year	6,773	9,386
Cash and cash equivalents at the end of the year	<u>16,594</u>	<u>6,773</u>
Components of cash and cash equivalents		
Cash and bank balances	16,594	6,773
	<u>16,594</u>	<u>6,773</u>

M5nine Community Projects  
Detailed Statement of Financial Activities  
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	28,161	28,161	20,708
	<u>28,161</u>	<u>28,161</u>	<u>20,708</u>
Total income and endowments	28,161	28,161	20,708
Expenditure on:			
Charitable activities	200	200	-
	<u>200</u>	<u>200</u>	<u>-</u>
Total of expenditure on charitable activities	200	200	-
Employee costs			
Salaries/wages	14,004	14,004	18,740
Employer's NIC	-	-	607
	<u>14,004</u>	<u>14,004</u>	<u>19,347</u>
Premises costs			
Rent	2,950	2,950	2,911
Rates	-	-	80
	<u>2,950</u>	<u>2,950</u>	<u>2,991</u>
General administrative costs, including depreciation and amortisation			
Bank charges	82	82	84
General insurances	26	26	385
Software, IT support and related costs	-	-	87
Stationery and printing	-	-	840
Sundry expenses	93	93	-
	<u>201</u>	<u>201</u>	<u>1,396</u>
Legal and professional costs			
Accountancy and bookkeeping	840	840	840
Other legal and professional costs	145	145	-
	<u>985</u>	<u>985</u>	<u>840</u>
Total of expenditure of other costs	<u>18,140</u>	<u>18,140</u>	<u>24,574</u>
Total expenditure	18,340	18,340	24,574
Net gains on investments	-	-	-
Net income/(expenditure)	<u>9,821</u>	<u>9,821</u>	<u>(3,866)</u>

M5nine Community Projects  
Detailed Statement of Financial Activities

Net income/(expenditure) before other gains/(losses)	<u>9,821</u>	<u>9,821</u>	<u>(3,866)</u>
Other Gains	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u>9,821</u>	<u>9,821</u>	<u>(3,866)</u>
Reconciliation of funds:			
Total funds brought forward	<u>2,815</u>	<u>2,815</u>	<u>6,681</u>
Total funds carried forward	<u><u>12,636</u></u>	<u><u>12,636</u></u>	<u><u>2,815</u></u>

**M5NINE COMMUNITY PROJECTS**

England & Wales - Charity number 1125819

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# Accounts

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M5nine Community Projects

Charity No. 1125819

Trustees' Report and Unaudited Accounts

31 March 2021

M5nine Community Projects  
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The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1125819

Principal Office

Address Line 5

Trustees

The following Trustees served during the year:

L. Else

J.E. Poppy

L. Watkins

Accountants

Amstone Management Limited

Powys Lodge

6 Court Road

Strensham

Worcestershire

WR8 9LP

#### PLANS FOR FUTURE PERIODS

There are no plans to change the way that the charity operates in the foreseeable future

Statement of 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 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 provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

L. Else

Trustee

27 December 2021

M5nine Community Projects  
Statement of Financial Activities  
for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	3	22,091	22,091	24,765
Other	4	15,908	15,908	-
Total		37,999	37,999	24,765
Expenditure on:				
Charitable activities	5	557	557	930
Other	6	27,235	27,235	28,709
Total		27,792	27,792	29,639
Net gains on investments		-	-	-
Net income/(expenditure)	7	10,207	10,207	(4,874)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		10,207	10,207	(4,874)
Other gains and losses				
Net movement in funds		10,207	10,207	(4,874)
Reconciliation of funds:				
Total funds brought forward		386	386	5,260
Total funds carried forward		10,593	10,593	386

M5nine Community Projects

Balance Sheet

at 31 March 2021

Charity No. 1125819		2021 £	2020 £
Fixed assets			
Tangible assets	9	<u>1,127</u>	<u>2,254</u>
		1,127	2,254
Current assets			
Cash at bank and in hand		<u>12,487</u>	<u>2,851</u>
		12,487	2,851
Creditors: Amount falling due within one year	10	<u>(3,021)</u>	<u>(4,719)</u>
Net current assets/(liabilities)		9,466	(1,868)
Total assets less current liabilities		<u>10,593</u>	<u>386</u>
Net assets excluding pension asset or liability		10,593	386
Total net assets		<u><u>10,593</u></u>	<u><u>386</u></u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		<u>10,593</u>	<u>386</u>
		10,593	386
Reserves	11		
Total funds		<u><u>10,593</u></u>	<u><u>386</u></u>

Approved by the trustees on 27 December 2021

And signed on their behalf by:

L. Else  
Trustee  
27 December 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income

Recognition of income            Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure    Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies            Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts    Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities    These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help                    The value of any volunteer help received is not included in the accounts.

Investment income                This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets    This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets                This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Trade and other 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.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	24,765	24,765
Total	<u>24,765</u>	<u>24,765</u>
Expenditure on:		
Charitable activities	930	930
Other	28,709	28,709
Total	<u>29,639</u>	<u>29,639</u>
Net income	<u>(4,874)</u>	<u>(4,874)</u>
Net income before other gains/(losses)	(4,874)	(4,874)
Other gains and losses:		
Net movement in funds	<u>(4,874)</u>	<u>(4,874)</u>
Reconciliation of funds:		
Total funds brought forward	5,260	5,260
Total funds carried forward	<u>386</u>	<u>386</u>

3 Income from donations and legacies

	Unrestricted £	Total 2021 £	Total 2020 £
	22,091	22,091	24,765
	<u>22,091</u>	<u>22,091</u>	<u>24,765</u>

4 Other income

	Unrestricted £	Total 2021 £	Total 2020 £
Coronavirus Job Retention Scheme grants	15,908	15,908	-
	<u>15,908</u>	<u>15,908</u>	<u>-</u>

5 Expenditure on charitable activities

	Unrestricted	Total	Total
		2021	2020
	£	£	£
<i>Expenditure on charitable activities</i>			
	557	557	930
<i>Governance costs</i>			
	<u>557</u>	<u>557</u>	<u>930</u>

6 Other expenditure

	Unrestricted	Total	Total
		2021	2020
	£	£	£
Employee costs	23,007	23,007	22,275
Motor and travel costs	-	-	1,194
Premises costs	1,628	1,628	2,885
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,127	1,127	1,127
General administrative costs	773	773	628
Legal and professional costs	700	700	600
	<u>27,235</u>	<u>27,235</u>	<u>28,709</u>

7 Net income/(expenditure) before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,127	1,127

8 Staff costs

Salaries and wages	22,008	21,341
Social security costs	999	934
	<u>23,007</u>	<u>22,275</u>

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 April 2020	5,635	5,635
At 31 March 2021	<u>5,635</u>	<u>5,635</u>
Depreciation and impairment		
At 1 April 2020	3,381	3,381
Depreciation charge for the year	1,127	1,127
At 31 March 2021	<u>4,508</u>	<u>4,508</u>
Net book values		
At 31 March 2021	<u>1,127</u>	<u>1,127</u>
At 31 March 2020	<u>2,254</u>	<u>2,254</u>

10 Creditors:

amounts falling due within one year

	2021 £	2020 £
Other taxes and social security	487	489
Accruals and deferred income	2,534	4,230
	<u>3,021</u>	<u>4,719</u>

11 Movement in funds

	At 1 April 2020 £	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2021 £
Restricted funds:				
Unrestricted funds:				
General funds	386	37,999	(27,792)	10,593
Revaluation Reserves:				
Total funds	<u>386</u>	<u>37,999</u>	<u>(27,792)</u>	<u>10,593</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	1,127	1,127
Net current assets	9,466	9,466
	<u>10,593</u>	<u>10,593</u>

13 Reconciliation of net debt

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash and cash equivalents	2,851	9,636	12,487
	<u>2,851</u>	<u>9,636</u>	<u>12,487</u>
Net debt	<u>2,851</u>	<u>9,636</u>	<u>12,487</u>

M5nine Community Projects  
Statement of Cash flows  
for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	10,207	(4,874)
Adjustments for:		
Depreciation of property, plant and equipment	1,127	1,127
Dividends, interest and rents from investments	(15,908)	-
(Decrease)/Increase in trade and other payables	(1,698)	934
Net cash used in operating activities	<u>(6,272)</u>	<u>(2,813)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	15,908	-
Net cash from investing activities	<u>15,908</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	9,636	(2,813)
Cash and cash equivalents at the beginning of the year	2,851	5,664
Cash and cash equivalents at the end of the year	<u>12,487</u>	<u>2,851</u>
Components of cash and cash equivalents		
Cash and bank balances	12,487	2,851
	<u>12,487</u>	<u>2,851</u>

M5nine Community Projects  
Detailed Statement of Financial Activities  
for the year ended 31 March 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	22,091	22,091	24,765
	<u>22,091</u>	<u>22,091</u>	<u>24,765</u>
Other			
Coronavirus Job Retention Scheme grants	15,908	15,908	-
	<u>15,908</u>	<u>15,908</u>	<u>-</u>
Total income and endowments	37,999	37,999	24,765
Expenditure on:			
Charitable activities	557	557	930
	<u>557</u>	<u>557</u>	<u>930</u>
Total of expenditure on charitable activities	557	557	930
Employee costs			
Salaries/wages	22,008	22,008	21,341
Employer's NIC	999	999	934
	<u>23,007</u>	<u>23,007</u>	<u>22,275</u>
Vehicles - Insurance and licences	-	-	1,194
	<u>-</u>	<u>-</u>	<u>1,194</u>
Premises costs			
Rent	1,560	1,560	2,885
Rates	68	68	-
	<u>1,628</u>	<u>1,628</u>	<u>2,885</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	1,127	1,127	1,127
General insurances	693	693	259
Sundry expenses	80	80	369
	<u>1,900</u>	<u>1,900</u>	<u>1,755</u>
Legal and professional costs			
Accountancy and bookkeeping	700	700	600
	<u>700</u>	<u>700</u>	<u>600</u>
Total of expenditure of other costs	<u>27,235</u>	<u>27,235</u>	<u>28,709</u>
Total expenditure	27,792	27,792	29,639
Net gains on investments	-	-	-

M5nine Community Projects  
Detailed Statement of Financial Activities

Net income/(expenditure)	10,207	10,207	(4,874)
Net income/(expenditure) before other gains/(losses)	10,207	10,207	(4,874)
Other Gains	-	-	-
Net movement in funds	10,207	10,207	(4,874)
Reconciliation of funds:			
Total funds brought forward	386	386	5,260
Total funds carried forward	10,593	10,593	386