

BARLOW MOOR COMMUNITY ASSOCIATION LIMITED

**REGISTERED COMPANY NUMBER 07476646 (ENGLAND)
REGISTERED CHARITY NUMBER: 1142217**

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

COMMUNITY ACCOUNTANCY SERVICE LIMITED
THE GRANGE
PILGRIM DRIVE
BESWICK
MANCHESTER
M11 3TQ

BARLOW MOOR COMMUNITY ASSOCIATION LIMITED

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(England & Wales)

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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Report of the trustees for the year ended 31ST March 2021

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2021 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).

Reference and administrative information

Charity Name: Barlow Moor Community Association Limited

Charity Number: 1142217

Company No: 07476646

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:

Ms Joanna Midgley (Chair)

Mrs Christine Davis (Treasurer)

Mr Philip Davis (also Company Secretary)

Rev. Anne Pilkington

Mrs Michelle Hodges

Mr Luke Hodges

Mr Richard Eden

Key Management Personnel: Trustees and Directors

Ms Joanna Midgley Chair of Trustees

Senior Managers

Mrs Julie Mrozek

Miss Philomena Sales

Registered Office

23 Merseybank Avenue, Manchester, M21 7NT

Independent Examiners

Community Accountancy Service Limited

The Grange, Pilgrim Drive

Beswick, Manchester M11 3TQ

Bankers

Cooperative Bank plc, 1 Balloon Street, Manchester, M60 4EP

Epworth Investment Management, 9 Bonhill Street, London, EC2A 4PE

Objectives and activities

The purposes of the charity are:

- to promote the benefit of the inhabitants of Barlow Moor and its environs without distinction of sex, sexual orientation, race or of political, religious or other opinion by associating together the said inhabitants and the local authorities, voluntary or other organisations in a common effort to advance education,
- to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the condition of life for the said inhabitants.
- to secure the establishment of a community centre and to maintain and manage the same whether alone or in cooperation with any local authority or other person or body in furtherance of these objects, and
- such other purposes as may be charitable according to the law of England and Wales and to relieve the poverty of the public in England by the provision of free and confidential information about charitable, voluntary, health and public services.

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 undertaking community activities.

We provide cradle to the grave services through two services, Children & Young People and Adult Services. This includes a 30 place nursery offering 15 hours care for under 5's per week, a Stay and Play session, Open access play sessions and holiday play schemes.

Our Youth provision offers 2 Intermediate Youth sessions per week for 9 – 14yr olds and 2 Senior Youth sessions per week for the 13+ age group.

Our Older Peoples service runs over 3 days per week, offering exercise classes, arts & crafts, a greetings card social enterprise, social activities, befriending & luncheon club.

Our community learning/library offers a full library service run by volunteers and a twice weekly work club, training courses, advice and information.

"Our People Our Place" project offers Health & Wellbeing project activities throughout the week within the centre and across the wider community, and include seasonal events and supported volunteering opportunities.

We maintain a community centre for use by other groups including Credit Union, Slimming World, mediation services, faith groups, private parties, Residents Association, local regeneration steering group, social housing provider and local authority, councillor surgeries, Food Bank and Narcotics Anonymous.

Structure, governance and management

Barlow Moor Community Association Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 22nd December 2010. It is registered as a charity with the Charity Commission (dated 2nd June 2011).

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. Each year one third of the trustees shall retire from office by rotation based on the longest standing and offer themselves for re-election.

Trustee induction and training

Trustees are given information about their role and responsibilities on first being appointed. They are also given a copy of the constitution, information about staffing and management, and are shown copies of policy documents.

Once appointed to subgroups they are given further information on funding, systems etc, and are trained in relevant procedures (eg. Bank reconciliation and other Quickbooks procedures for the treasurer).

Organisation

The board of trustees administers the charity. The board normally meets monthly. A Centre Manager 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 as a trustee with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year the Centre Manager's daughter was employed during the year and was paid a total of £11,169.

A review of our achievements and performance

The main achievements during the year were;

Positive change

Following the disappointing Ofsted inspection in July 2019, Nursery staff underwent intense online training and confidently awaiting the next inspection. Unfortunately, due to the pandemic, Ofsted inspections were suspended and replaced with short visits called interim inspections. Nursery received its interim inspection in November, Ofsted acknowledged the Nursery for having met all actions from the previous inspection. Within the report, it says that the focus of the visit was to check whether the provider had met the safeguarding and welfare action raised in the last inspection. The report then goes on to state that they found Nursery had improved the effectiveness and consistency of the key person system, and that they are satisfied that the Nursery had met the safeguarding and welfare action that had been raised.

By providing the children with the best possible start and delivering the Early Years Foundation Stage Curriculum, we can ensure our children leave us School ready and confident to start their new chapter.

Over the last 12 months, as children and young people were off school, our focus beyond Spring Play Scheme and leading into Summer Play Scheme was to maintain visibility and a presence offering guidance information and support. We continued to ensure all of the activities we promoted met the 5 ways to wellbeing, posting and using activities that help local people develop new skills, such as homemade pasta/bread/playdough.

We also highlighted social issues and awareness days and disseminated other helpful information with social media posts, videos and zoom sessions discussing things such as ***Pride Month, Mental Health Awareness, Health Information Week, Home Schooling and the Black Lives Matter Protests***. All of which had young people and families in the community engaged in conversation.

It quickly became apparent that some young people did not have access to mobiles, tablets and internet access. We provided **11 MiFi Hubs, 2 laptops, 4 tablets and 14 phones** aiding **20 families and 22 individual young people with digital inclusion**.

Following a successful two weeks of Play Scheme during the Summer we returned to the centre in September delivering Nursery, Play and Youth in Covid safe "Bubbles". In keeping with government guidance we:

- Continued ***direct messaging and emails to service users*** to let them know that we were still contactable
- **Connected with other youth organisations** through social media and becoming **involved in live streams**
- With the George Floyd incident, BLM and social climate at this time we focused on promoting equality, diversity and **information on support organisations**.
- **Found and promoted** the **OUR PASS** bus travel scheme and helped **3 young people to apply**
- Promoted the **'Rail to Rescue'** initiative, a joint initiative between rail companies and Women's Aid in which train operators cover the cost of train tickets for women, men and children escaping domestic abuse travelling to refuge accommodation.
- As well as humour, inspirational and arts and craft content we adapted posts to **offer a more impactful experience**, things like brain training exercises, riddles, and **informational posts on various other subjects like jobs, CV advice and life skills**.

We saw a considerable amount of Young People vocalising their happiness at being able to come to the centre and the reprieve it gives them and also engaging very well with the new activities and being inspired to try new things.

The young volunteers have also told us how their parents are proud and it made them feel good to be volunteering, they are glad they are doing it and enjoying it.

'I'm glad we got a place like this to come to, imagine you didn't...'

'So glad we can come back 'cos everything is boring''

Our core offer in the **Learning Hub** has included-

- A Matrix accredited Information, Advice and Guidance service
- Weekly Job Club
- 1 – 1 Enhanced Employability Support
- Financial and Digital inclusion
- ICT – Digital Drop In
- English Conversation Café
- Food Hygiene, Allergy Awareness, Health and Safety online course
- Accredited NCFE qualifications

Early on in the pandemic, it became clear that a number of our service users did not have suitable devices to stay connected and we were able to source funding to supply tablets and Wi-Fi hubs to

assist these individuals. Through the We Love Manchester Fund, we were able to purchase 28 Tablets and 10 Wi-Fi Hubs for our Service Users. These were distributed to help reduce loneliness and isolation while increasing social connection with family, friends and access to local services such as ours.

With our online resources, we have continued to offer courses remotely throughout the last year. The courses have continued to be popular with existing service users and new services users who see them as good opportunity to update knowledge.

Feedback has included:

“This was my first time using zoom and I definitely enjoyed it when I was able to get the hang of it 😊. I feel like the course improved my research skills and taught me more about the responsibilities of being a volunteer as well as the responsibilities companies have towards volunteers.”

One of our success stories of the pandemic has been the number of staff CPD courses, supported by the Learning Hub. This has enabled the staff to update their knowledge and gain new skills in order to fully support our service users and their changing needs.

Courses completed include

- Food Allergy Awareness
- Health and Safety Training
- Safeguarding Adults
- Supporting Individuals to Access and use Service Facilities
- Dementia Awareness Training
- Suicide Prevention Training
- Team Leading
- Wheel Chair Awareness Training
- Fuel Poverty
- Census Support Advisor Training

Over the past 12 months Learning Hub have received two external Quality Assurance inspections for our accredited courses. Both these Quality Assurance inspections resulted in direct claims status, Health, Childcare and Education.

“My sincere thanks to Becky and Janette for uploading all documentation and evidence not only in a timely manner but also in folders that were clearly named and easy to access. It was real pleasure to hear about the team plans to grow their provision and I look forward to supporting the team with this over the coming weeks and months. I am pleased to confirm that the quality of provision including assessment and internal quality assurance processes mean that the centre now has Direct Claim Status for all 3 qualifications currently offered”

While being unable to deliver a lot of our adult face-to-face provision due to Government restrictions, we have adapted and developed new ways to stay in touch with our service users and the local community. One of these ways has been to develop an Art for Mindfulness project. The effects of the pandemic have seen an increase in poor mental health and a severe lack of motivation. Through consultation, we asked if art therapy would be something people would like to try and the response was overwhelming. The hidden talents within the community really shone through in our virtual art gallery as showcased on our Youtube page.

Vibrant Communities

This year, the Nursery has welcomed 16 new children and their families through the doors, with 850 attendances over the year. We have also said goodbye to 3 children as they started their new chapter into school in September 2020.

This year, one of Nursery's highlights included celebrating Holi Festival in March 2021, where staff and children celebrated with music, dancing and painting each other's t-shirts with bright, beautiful colours.

During the last two weeks of July, we delivered play scheme for 5 to 14yrs, adapted to run in accordance with Government guidance. Sessions were free play based with games, toys, equipment and activities available and the promotion of "Skills for Life".

Adult led activities included:

Water Bottle designing	Budget Craft Competition
Team Games/Relay Races	Number Hunt
Riddle Quest	Arts and Craft competitions
Obstacle Course Building	
Crystal Growing	
Dinosaur Fossil Kits/Science Experiments	

Pack lunches provided throughout Play Scheme replaced our usual cooking activities due to Covid restrictions.

With this strategy, we were able to maximise our impact, provide support, relief, and play opportunities to **60+ young people and their families**.

Getting to see the young people in person again allowed us to talk face to face about their uncertainties around Corona Virus related topics and concerns, confusion and upset by the ongoing BLM issues.

We also gave out **208 breakfast packs to 16 households** over this period as well as provide **meals and food parcels** that helped struggling families impacted by **food poverty and holiday hunger with the help of partner organisations**.

Impact - Continued increased overall engagement in the form of comments, likes and shares with more of a community being fostered. Young people telling us how happy they are to be back at the centre and able to come and have fun with a sense of normality.

'We'd be lost without you!!! Thank you so much'

'My grandkids have absolutely loved it'

'You guys have been amazing. Hadn't realised I'd missed the noise kids make when they are playing together, Nice for them to be able to see each other again!'

For the second part of this holiday period, we sent out over **650 activity packs** to the local and extended community and then we ran a **daily online ZOOM Play Scheme**.

In response to changes in restrictions and a drive to try to move to face-to-face provisions, we started September with an outreach provision with activities and games on the local playing field. For the Outreach based work, we took a selection of pre-planned activities and games down to the fields as well as various other sports equipment to facilitate a directed free play environment. We took hand sanitizer, water and a first aid kit.

Throughout the sessions we played football and football based games, basketball and basketball based games, rounders, cricket, manhunt and other group games, as well as having arts and crafts and braiding activities and just playing on the swings and play area in general.

- **Outreach sessions** - engaging **30+ young people** over the week.
- **One to one sessions** online and in the centre, engaging **10 young people**.

We moved to Indoor based Covid19 safe sessions towards the end of September.

Once back in the building running sessions, we divided the evening into **3 different age groups with an hour for each** and 15 minute clean down sessions between them.

Hand sanitizer was used on entrance and the groups were kept at **15 in total**, in accordance with amended Government guidance.

We chose this delivery method to allow for the most access to provision for all age groups.

We also

- Sent out over 80 creative care kits
- Partnered with Groundwork, Brook RRT and Man City FC on resources, activities and information for our young people.
- Had 4 of our Young People from our Senior Youth start volunteering, coming in most days helping in two different age ranges of sessions.
- Created a 'zone' strategy, with the aim of creating specific zones such as Hair & Make-Up, Music & Media, Gaming, Arts & Design, Sport & Fitness
- Created personal growth books in which the young people can keep an account of their interest and goals and track/ update the progress as well as other things
- Bought Oculus rift VR Headset with game in which you have to take on the role of different job professions, this involved maths and coordination skills and some entry-level real life job experiences i.e. the process of stocking a shop and serving customers, or the processes a waiter has to follow in a cafe.
- Young people expressed their desire to create music and asked if we can get logic pro which they use at school. Downloaded free music software as an introduction to creating music and they have started their own compositions.
- Purchased Boxing bag and gloves, new games, radio controlled cars, Hair and nail equipment and accessories, Mannequin doll heads and arts and craft equipment.
- **Young people led activities around boxing techniques and training skills along with hair and nail sessions.**
- Started **incorporating the Skills for Life pillars in activities.**
- As we could not go out for meals we brought in a local celebrity chef and ex-young person 'EXOSE at Home' to show the young people 'Nandos at Home', cooking a meal for **15 young people** themed around the Nandos menu.

- Helped with the School uniform drive **impacting and supporting 150 families**

After a while, each of these sessions became fully booked meaning we were **engaging with and offering support to 45 individual children (and their families by extension) daily.**

Our Over 60's group has gone from strength to strength to adapt and develop new provision over the past year with the launch of our Older People's Neighborhood Support project working in partnership with other organisations.

Our core provision has included:

- Mature Movers – Chair Based exercises
- Cake and Conversation – Older People's Forum
- Luncheons
- Breakfast Club
- Social Club
- All you Knead – Baking sessions

When Government restrictions allowed we were able to hold an in-house Autumn Falls event, this enabled small groups of people to come together for a lunch and information session that included information on safety in the home, fall prevention slippers and gaining information from the NHS Falls Prevention Team.

Most face-to-face provision this has been on a one to one basis with a pre booked appointment and very tailored to the individual's requirements.

"Thank you for yesterday Janette, you really did help my esteem and have given me some great guidance already".

"I just want you to know that I really do appreciate your help. I can see that you are very professional and I feel that I'm in really good hands ♥☐".

Outcomes

- 155 Service Users accessed Learning Hub services
- 130 Further training & development courses completed
- 69 Accredited qualifications achieved
- 3 Service Users accessing full time employment
- 8 Service Users accessing part time employment
- 122 Service Users engaging in volunteering opportunities

Covid-19

BMCA are proud to be able to say that we have managed to maintain active provisions throughout this year, despite the ongoing difficulties presented by Covid19 restrictions and lockdowns. We have done this by:

- Continuously monitoring government guidance,
- Speaking to our young people, community and service users
- Evaluating and risk assessing any ideas or strategies we had in regards to providing service.

This past year has been a somewhat tumultuous journey, progressing through various 'stages' in terms of how we have been able to provide service.

During the initial stages of the Covid 19 outbreak, as the centre was closed and the nation went into lockdown for the first time, we endeavoured to work towards bolstering our online provision and implemented that through Facebook, Twitter, Instagram and Zoom sessions.

We sent direct messages and emails to service users to let them know that we were still contactable, with information on how to do so. Our initial social media strategy was to maintain a presence in the community and ensure service users can still contact us and get advice and support.

Stay and Play sessions have remained closed. However, Nursery were happy to welcome the children back into the provision in September 2020. During this time, staff took a very active approach on social media, posting daily updates and making weekly phone calls to each family making sure they were safe and well, had support and to offer any advice. We also made video calls to some of the children.

Alongside the support that Nursery offered during the pandemic, Centre staff made up activity packs and food parcels and delivered these keeping a safe distance.

We were unable to provide the 2020 Spring Play Scheme as planned, so instead, we amended our provision and delivered activity packs to the children's homes, then we tailored some of our online activities to utilise the resources we had provided.

Staff were available remotely throughout the day, delivering sessions using live streams, Quizzes and providing activity ideas. As well as this main core online live period, we created a number of other activities that we filmed and posted. All of these activities were chosen due to factors such as their inclusiveness, accessibility and adherence to the then current government regulations.

In total, we connected with and supported **over 150 families and young people** through the play scheme and its associated online engagement strategies.

In December we had our Learning Hub received their yearly Matrix inspection, this was carried out remotely and the final report was positive.

"The biggest challenges have been the need to respond quickly to an ever-changing situation, having to undertake instantaneous risk assessments and planning.

The key to the successes that you have had have been (beside brilliant leadership!) the determination of staff to made a difference in their local community and being willing to respond to the challenges that they have faced."

Christmas brought its own challenges as we wanted to ensure that as many of our celebrations and activities as possible could go ahead.

- Arts and Crafts sessions, Clay Ornament Sculpting, Bauble Designing.
- Winter Wonderland window display for the local Living Advent Calendar.
- **Christmas party with music and games**
- **106 Individual Christmas Dinners in Bag**
- Christmas Eve Hampers to **41 families**

- Key 103 Xmas - packing **135 gift bags** for local young people

As we could not invite the community into the centre to visit Santa, we took him to the estate! **Engaged with 250 families** handing out Christmas presents.

We have continued to work with local people, many of whom lead chaotic lifestyles, have poor mental health and wellbeing and have multiple complex needs. During this time, we have endeavored to maintain all core provision, adapting our methods of delivery in order to meet the changing needs of the local community, offering remote services such as:

- 'At the Gate' Conversations
- Activity Packs
- Be-friending calls
- Food Parcels
- Bootcamp
- Dance sessions
- Online Yoga
- Cooking
- 'Let's Connect' initiative
- Financial Information, Advice and Guidance
- Meals on Wheels
- Postcards, connective activities
- Art for Mindfulness projects

Feedback received from some of our projects has included:

'Thank you BMCA for the beautiful postcard that arrived today.'

'What a lovely way of keeping in touch, reducing isolation and spreading some joy!'

With the closure of many public buildings and the key message of 'Stay at Home' many individuals became increasingly lonely, isolated and digitally excluded having no access to telephones, internet, tablets or computers to access the remote provision being provided by organisations across the city. BMCA identified this very early on in the pandemic consulted with local people to assess need and sourced funding to address this, through this we have been able to provide individuals and families with:

- 25 tablets
- 10 Mifi's
- 5 Mobile Phones

This has enabled families to stay connected, reduced loneliness and isolation, improved mental health and wellbeing, providing the means to information, advice and guidance, along with the ability to access our online provision including training, Zoom be-friending sessions and Quizzes. Adapting our service and offering alternative provision during the temporary closure of the Centre has been a lifeline for many with some service users giving feedback such as:

'The centre gave me a reason for living. I don't know what I would do without you.'

'Community spirit is alive and living on Merseybank estate.'

'Thank you BMCA you have saved my life.'

Volunteers

Since starting our 4 young volunteers have given 480 hours over the last 6 months, which equates to £2217.60 in social value.

Throughout the pandemic we have remained in contact with our volunteers through befriending calls, door stop chats and newsletters. New technology has also been introduced to a number of them who have participated in zoom catch ups learning new digital skills.

Learning new skills has allowed our fantastic volunteers to continued supporting our services even during a very difficult year and have seen their roles change quickly and dramatically. From planning remote sessions, to delivering activity packs, many of our volunteers have continued to show a keen interest in supporting their local community through challenging times.

Some of the projects our Volunteers have supported are:

- Delivery of food parcels and meals
- Packing and distributing activities packs to our older service users and families
- Breakfast bags for families over the summer holidays
- Uniform week
- Launch of Community Café
- Charity Shop
- Christmas Activities
- Santa Dash
- Remote activity planning

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The impact of keeping our volunteer programme active during this turbulent year has been phenomenal with individuals showing:

- Increased resilience
- Improved communication skills
- Accessing new provision
- Learning new skills
- Improved Confidence and Self-esteem

Alongside this we saw the Charity shop go from strength to strength, with our volunteers re-arranging the shop to ensure it is Covid-19 safe, quarantining donations and ensuring customers following Government guidelines while shopping.

The launch of our Community Café hit a bump in the road with the multiple lockdowns but with two regular volunteers showing keen interest in supporting the project we fought on. Volunteers completed multiple courses ahead of the grand opening including Food Hygiene, Allergy Awareness, Health and Safety.

The volunteer led Focus group has continued to meeting regularly to help plan and deliver different remote activities and community activities including Spooky Fest and Santa Dash. Through these events the focus group worked with a budget to purchase, plan and develop the activities for the community to enjoy in a Covid secure way.

'Thank you so much guys, this was an amazing thing to do.'

'Thank you, this brought so much happiness to my family.'

'Special thanks to our marvelous team BMCA all out early doors this morning dressing up the Water Park for our Halloween event, you are priceless, lovely to see so many in fancy dress. Well Done.'

Our volunteers have also accessed a wide range of training including:

- Level 1 award in Volunteering
- Level 2 Food Hygiene
- Manchester Mind

With many of the volunteers using Zoom for the first time and a little apprehensive, our volunteers were given the support and guidance needed to be able to complete and access this remote provision.

'Zoom, Zoom, Zoom! People zooming here, zooming there these last few weeks. When I first heard the word, I'd no idea what that meant apart from its usual meaning. I kept wondering what was zoom. I'd recommend Zoom to anyone who wants to try.'

More recently with schools returning our volunteers were able to support a Manchester City Council initiative of providing play scheme in a bag to 1685 children by packing and delivering to 16 schools within South Manchester.

The key to the success of our volunteering project has been consulting with the local community and working in partnership with other stakeholders, listening to their wishes and acting on their ideas. The Volunteers are great advocates and share information about our services within the wider community and feedback people thoughts on what we deliver.

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'I just want to say that the contact BMCA has continued to do has meant a lot to me and without that I don't know where I would be. I am feeling a bit more positive now and trying to look forward to when I can get back into the volunteering.'

Partners

We have seen a huge spike in those who require support due to financial hardship and the pandemic has compounded this issue, there has been increased demand for support for food poverty. We worked with partners such as the Rapid Relief Team, Morrison's, Aldi, Key 103 and a number of funders to provide food parcels and a meals on wheels service for local people.

Over the festive period, a time when a great many services are closed and need is at its highest, we ensured that families had enough food by providing all the ingredients to cook Christmas Dinner along with enough food to last at least four days. We distributed **108 Christmas meals** and **41 food parcels** on Christmas Eve and **135 local children received gifts**. Offering this provision helped families combat the effects of the financial strain Christmas brings, compounded by the fallout from the pandemic such as job losses, furlough and poor health.

Working in partnership with the Southway Housing and Buzz we were able to provide **320 Winter Warmer** bags across the neighborhood, this has included distribution points with:

- Chorlton Good Neighbours
- Burnage Good Neighbours
- Didsbury Good Neighbours
- Quids In groups
- Westcroft Community Centre

Each pack contained a range of items to keep older people warm during the winter months including a hat, gloves, flask, soup, blankets and information leaflets, these were greatly appreciated with feedback received including:

'Thank you so much for my pack, it is much appreciated.'

Financial review

The charity had an increase in income due to Covid support measures with income in the year ending with a total of £550,073 (2020 £478,055). Expenditure decreased to £456,817 from £504,067 with most of this coming from restricted reserves. This left a surplus of £93,256 (2020 deficit of £26,012). Unrestricted reserves at the year end, were £171,019, up from £75,052 in 2020. The surplus will help in supporting the charity through 2021 as we try to re-establish income generating activities.

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.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2021 was £171,019 of which £166,153 are free reserves, after allowing for funds tied up in tangible fixed assets. The charity has designated just over £16,000 of this to support specific activities. Restricted reserves totalled £91,057 with £69,989 relating to fixed assets (spent) and £21,068 relating to revenue.

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The trustees aim to establish and maintain free reserves in unrestricted funds at a level which equates to approximately four months of charitable expenditure (currently £152,000). 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.

Having regard to the 21/22 budget and supplemented by the general funds the trustees consider that the charity is a going concern.

Grants of £230,454 have been confirmed for 2021/22.

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. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers, young people, other service users and visitors.

Trustees responsibilities in relation to the financial statements

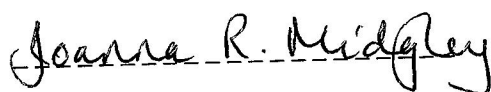
The charity trustees (who are also the directors of Barlow Moor Community Association Limited for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally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



Chair Ms Joanna Midgley

Date: 20th May 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BARLOW MOOR COMMUNITY ASSOCIATION LIMITED

I report on the accounts of the company for the Year Ended 31st March 2021, which are set out on pages 16 to 29.

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 Institute of Chartered Accountants in England and Wales.

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, except as shown below, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records 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.



EL Anderson MA FCA CTA
Community Accountancy Service Ltd
The Grange, Pilgrim Drive
Beswick, Manchester, M11 3TQ

Date: 20th May 2021

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**
(including income and expenditure account)

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
INCOME FROM					
Donations & Legacies	2	2,100	1,417	3,517	1,056
Donation In Kind		-	3,800	3,800	3,800
Charitable activities	3	106,225	429,403	535,628	448,744
Other Trading Activities	4	6,629	-	6,629	23,870
Investment Income		499	-	499	585
TOTAL INCOME		115,453	434,620	550,073	478,055
RESOURCES EXPENDED					
Costs of Raising Funds	6	6,245	-	6,245	9,847
Charitable Activities	6	13,198	437,374	450,572	494,220
TOTAL EXPENDITURE		19,443	437,374	456,817	504,067
NET INCOME (EXPENDITURE) & NET MOVEMENT IN FUNDS FOR THE YEAR		96,010	(2,754)	93,256	(26,012)
Gross Transfer between funds	16	(43)	43	-	-
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD	16	75,052	93,768	168,820	194,832
TOTAL FUNDS CARRIED FORWARD	16	171,019	91,057	262,076	168,820

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 19 to 29 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible Fixed Assets	10	74,855	82,005
CURRENT ASSETS			
Debtors	11	14,179	15,734
Cash at Bank and in Hand		<u>250,598</u>	<u>133,067</u>
		264,777	148,801
LIABILITIES:			
Amounts falling due within one year	12	<u>(77,556)</u>	<u>(61,986)</u>
NET CURRENT ASSETS		187,221	86,815
TOTAL ASSETS		<u>262,076</u>	<u>168,820</u>
THE FUNDS OF THE CHARITY			
Restricted Income Funds	17	91,057	93,768
Unrestricted Income Funds	17	<u>171,019</u>	<u>75,052</u>
TOTAL CHARITY FUNDS		<u>262,076</u>	<u>168,820</u>

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act 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 on behalf of the Company's Board of Trustees:

Trustee

Joanna R. Midgley

Ms Joanna Midgley

Trustee

C. Davis

Mrs Christine Davis

Date: 20th May 2021

The notes on pages 19 to 29 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST MARCH 2021

	2021 £	2020 £
RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES		
Net movement in funds	93,256	(26,012)
Add back depreciation	7,758	7,636
Deduct investment income	(499)	(585)
Decrease/(increase) in debtors	1,555	7,039
Increase/(decrease) in creditors	15,570	(18,046)
Net cash used in operating activities	117,640	(29,968)
Cash flows from investment activities:		
Interest	499	585
Purchase of fixed assets	(608)	(3,172)
Net cash provided by investing activities	(109)	(2,587)
Increase/(decrease) in cash and cash equivalents during the year	117,531	(32,555)
Cash and cash equivalents brought forward	133,067	165,622
Cash and cash equivalents carried forward	250,598	133,067

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

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) effective 1st January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and The Companies Act 2006.. 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 31 restricted funds at the year end.

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 (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 staff time and facilities used in each activity.

The allocation of support and governance costs is analysed in note 7.

(g) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 6.

(h) Tangible fixed assets and depreciation

Fixed assets are included in the accounts at net book value. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (valuation for donated assets).

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Computer Equipment	33.33% on cost
Furniture & Equipment	25% on cost
Leasehold Improvements	over 22 years from January 2014

(i) Debtors

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

(j) 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.

(k) Taxation

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The Charity is not registered for VAT.

(l) Pensions

The charity does not currently operate a pension scheme for its employees, but is working towards meeting its future obligations under auto enrollment legislation.

(m) Contingent liabilities

A contingent liability is identified and disclosed for those transactions resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

(n) Commitments Under Operating Leases

Rentals are charged to income and expenditure as they fall due.

2 INCOME FROM DONATIONS AND LEGACIES

Donations
Gift Aid

Unrestricted Funds	Restricted Funds	Total 2021
£	£	£
2,100	1,417	3,517
-	-	-
<u>2,100</u>	<u>1,417</u>	<u>3,517</u>

Previous Year

Donations
Gift Aid

Unrestricted Funds	Restricted Funds	Total 2020
£	£	£
829	71	900
146	10	156
<u>975</u>	<u>81</u>	<u>1,056</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Grants:			
Our Manchester VCS	-	58,051	58,051
MCC NIF - Covid	-	2,946	2,946
MCC NIF- Christmas	-	2,150	2,150
CAF - Resilience Fund	-	24,098	24,098
Garfield Weston Foundation	8,000	-	8,000
HMRC - CJRS	-	7,887	7,887
We Love Manchester	-	2,250	2,250
MCC - LRSG	12,000	-	12,000
MCC - RHLGF	25,000	-	25,000
Good Things Foundation	4,021	-	4,021
MCC Work & Skills	-	5,000	5,000
Southway - Learning Hub	-	19,992	19,992
Southway - Music for Mindfulness	-	1,540	1,540
Southway - School Uniforms	-	400	400
Big Lottery - Reaching Communities (£28,247 b/f)	-	91,530	91,530
Big Lottery Fund - Covid	-	59,102	59,102
Zochonis Trust	1,500	-	1,500
Big Life (£2,500 deferred)	10,000	-	10,000
Unitarian Church (£1,700 deferred)	2,000	-	2,000
MCC Wellbeing Fund (£1,509 deferred)	-	1,341	1,341
MCC Wellbeing Fund - Covid	-	350	350
Gr. Mcr. Mental Health - Wellbeing	-	953	953
Wellbeing - Other	-	910	910
OPeNS (£4,648 deferred)	-	39,940	39,940
Free Entitlement	42,297	-	42,297
NHS (£9,365 deferred)	-	1,401	1,401
Young Manchester - Playscheme (£1,942 b/f)	-	9,942	9,942
Young Manchester (£841 deferred)	-	64,447	64,447
Thrive (£6,741 b/f)	-	21,101	21,101
Sport England (£4,506 deferred)	-	2,704	2,704
Total Grants	104,818	418,035	522,853
Group Contributions etc	-	2,076	2,076
Contributions to Activities	-	9,292	9,292
Other Income	1,407	-	1,407
	1,407	11,368	12,775
	106,225	429,403	535,628

Big Lottery Reaching Communities - received £63,283 add deferred income brought forward £28,247.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

3. Cont....

	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
Previous Year			
Grants:			
Our Manchester VCS	-	58,051	58,051
MCC Food Poverty & Fareshare	-	725	725
MCC NIF- Nursery	-	475	475
MCC Work & Skills	-	7,500	7,500
MCC Merseyfest	-	2,000	2,000
South Neighbourhood Team - NIF	-	3,000	3,000
Salford CVS	250	-	250
Forever Manchester	-	200	200
Good Things Foundation / Tinder Trust	-	1,315	1,315
The Co-operative	-	4,783	4,783
Southway - Learning Hub	-	19,992	19,992
Southway - Merseyfest & Dance into Summer	-	1,900	1,900
Big Lottery - Reaching Communities (£28,247 def)	-	119,153	119,153
The Henry Smith Charity	-	13,700	13,700
Zochonis Trust	3,000	-	3,000
Big Life	-	10,000	10,000
Marks & Spencer plc	-	500	500
Unitarian Church	3,500	-	3,500
MCC Wellbeing Fund	-	3,000	3,000
Wates	-	5,000	5,000
Free Entitlement	-	43,919	43,919
Nursery Special Education Needs	-	1,715	1,715
MCC Hate Crime	-	1,500	1,500
Young Manchester - Playscheme (£1,942 deferred)	-	9,773	9,773
Young Manchester	-	90,265	90,265
Young Manchester - BSA Science	-	500	500
Thrive (£6,741 deferred)	-	7,620	7,620
MCC Special Education Needs NIF	-	2,408	2,408
Groundwork - Social Action - Cohorts	-	15,025	15,025
Third Party Grants - returned	-	(159)	(159)
Total Grants	6,750	423,860	430,610
Group Contributions etc	-	14,829	14,829
Memberships	16	-	16
Activities & Outings	-	2,196	2,196
Contributions to Community Events	197	500	697
NHS - Winter Warmer	-	396	396
	213	17,921	18,134
	6,963	441,781	448,744

Big Lottery Reaching Communities - received £117,872.50, add deferred income brought forward £29,547 less deferred income carried forward £28,247 re: April to June 2020).

4 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds 2021	Restricted Funds 2021	2021	Unrestricted Funds 2020	Restricted Funds 2020	2020
	£	£	£	£	£	£
Room Hire	5,100	-	5,100	16,875	-	16,875
Fundraising	528	-	528	2,023	473	2,496
Shop Income	729	-	729	3,599	-	3,599
Café Income	272	-	272	-	-	-
Other Income	-	-	-	900	-	900
	6,629	-	6,629	23,397	473	23,870

5 NET INCOMING RESOURCES FOR THE YEAR

	2021	2020
	£	£
The net incoming (outgoing) resources are stated after charging:		
Depreciation (owned assets)	7,758	7,636
Independent Examination	1,065	1,060
Other Financial Services	5,515	5,622
Trustees (Directors) Remuneration (see note 13)	-	-

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

6 EXPENDITURE

	Basis of allocation	Centre	Activity Zones	Total 2021
		£	£	£
Expenditure on Generating Funds				
Employment Costs	Staff Time	2,387	-	2,387
Bad Debts		1,368	-	1,368
Premises Costs		2,145	-	2,145
Shop Costs		345	-	345
		<u>6,245</u>	<u>-</u>	<u>6,245</u>

Expenditure on Charitable Activities				£
Employment Costs	Staff Time	137,349	149,740	287,089
DBS Checks	Staff Time	105	48	153
Premises Costs	Activity	10,689	6,473	17,162
Volunteer Expenses	Activity	501	45	546
Staff Travel	Activity	10	23	33
Staff Training	Activity	1,010	-	1,010
Centre Activities	Activity	18,615	17,922	36,537
Partner Payments	Activity	35	15,078	15,113
Beneficiary Training	Activity	1,674	-	1,674
Subscriptions	Activity	107	-	107
Publicity & Website	Activity	1,482	1,231	2,713
Support Costs		25,614	45,081	70,695
Governance Costs		17,619	121	17,740
		<u>214,810</u>	<u>235,762</u>	<u>450,572</u>
				£
Restricted Funds				437,374
Unrestricted Funds				<u>19,443</u>
				<u>456,817</u>

	Basis of allocation	Centre	Activity Zones	Total 2020
Previous Year:				
Employment Costs	Staff Time	6,457	-	6,457
Premises Costs		-	1,771	1,771
Shop Costs		1,619	-	1,619
		<u>8,076</u>	<u>1,771</u>	<u>9,847</u>

Expenditure on Charitable Activities				
Employment Costs	Staff Time	129,626	154,423	284,049
DBS Checks	Staff Time	106	197	303
Premises Costs	Activity	519	13,645	14,164
Volunteer Expenses	Activity	815	-	815
Staff Travel	Activity	130	165	295
Staff Training	Activity	891	-	891
Uniforms	Activity	1,473	-	1,473
Centre Activities	Activity	13,993	15,587	29,580
Partner Payments	Activity	-	46,035	46,035
Community Events	Activity	4,008	6,743	10,751
Beneficiary Training (inc £2,955 salaries)		6,580	-	6,580
Murals	Activity	-	3,450	3,450
Subscriptions	Activity	693	691	1,384
Publicity & Website	Activity	107	1,602	1,709
Support Costs		32,461	39,650	72,111
Governance Costs		17,615	3,015	20,630
		<u>209,017</u>	<u>285,203</u>	<u>494,220</u>
				498,638
Restricted Funds				5,429
Unrestricted Funds				<u>504,067</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

7 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

		General Support	Governance	Total 2021	Total 2020
		£	£	£	£
Employment Costs	Staff Time	21,308		21,308	22,787
Premises Costs	Activity	2,145		2,145	1,771
Donation In Kind - premises	Activity	3,800		3,800	3,800
Insurance	Activity	3,409		3,409	3,133
Cleaning	Activity	15,291		15,291	12,420
Equipment Leasing	Activity	1,583		1,583	1,869
Repairs & Renewals	Activity	1,725		1,725	2,170
Computer Maintenance	Activity	2,580		2,580	3,676
Minor Equipment & Software	Activity	751		751	1,947
Telephone & Internet	Activity	5,537		5,537	5,659
Post, Printing & Stationery	Activity	2,400		2,400	2,503
Sundries	Activity	374		374	595
Interest Paid		-		-	2
Payroll Services	Activity	2,034		2,034	2,142
Depreciation	Activity	7,758		7,758	7,637
Accountancy	Governance		4,546	4,546	4,540
Consultancy	Governance		7,669	7,669	10,727
Professional Fees - HR	Governance		5,525	5,525	5,363
		70,695	17,740	88,435	92,741

8 STAFF NUMBERS AND COSTS

Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	294,288	297,578
Social security costs	14,511	15,523
Pensions	4,940	3,147
	313,739	316,248

The charity employed 21 people during the year. The average number of employees during the year, was 20 and calculated on the basis of full time equivalents was as follows:

	Number	Number
Management & Administration	2	2
Services	10	10
	12	12

Along with the trustees the key management personnel are the Centre manager and Operations manager. The total employment benefits, including employer pension contributions of the key management personnel were £57,890 (2020 £59,983). No employee has benefits in excess of £60,000.

9 AMOUNTS DUE UNDER OPERATING LEASE ARRANGEMENTS

	2021	2020
	£	£
Due within one year	3,600	3,600
Due within 2-5 years	6,000	9,600
	9,600	13,200

A lease of £3,800 per annum for use of the premises exists but to date the lessor has donated use in kind.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

10 TANGIBLE FIXED ASSETS

	Leasehold Improvements	Furniture & Equipment	Computer Equipment	Total
	£	£	£	£
COST				
At 1 April 2020	110,553	22,444	7,798	140,795
Additions	-	608	-	608
Disposals	-	-	-	-
At 31 March 2021	110,553	23,052	7,798	141,403
DEPRECIATION				
At 1 April 2020	34,402	18,295	6,093	58,790
Charge for Period	5,075	1,747	936	7,758
Disposals	-	-	-	-
At 31 March 2021	39,477	20,042	7,029	66,548
NET BOOK VALUE				
At 31 March 2021	71,076	3,010	769	74,855
At 31 March 2020	76,151	4,149	1,705	82,005

11 DEBTORS

	2021 £	2020 £
Other Debtors	12,346	13,737
Prepayments	1,833	1,997
	14,179	15,734

In 2021 £11,957 is restricted funds (2020 £13,487).

12 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other Creditors	3,752	1,151
Other Taxes and Social Security Costs	1	4,498
Deferred Income	44,060	41,421
Accruals	29,743	14,916
	77,556	61,986

In 2021 £38,260 is restricted funds (2020 £39,973).

13 DEFERRED INCOME

	2021 £	2020 £
Deferred income comprises grants paid in advance (restricted income).		
Balance as at 1st April	41,421	45,638
Amount released to income earned from charitable activities	(36,930)	(45,638)
Amount deferred in the year	39,569	41,421
Balance as at 31st March	44,060	41,421

14 TRUSTEE REMUNERATION AND EXPENSES

No remuneration has been paid or is due to be paid to any of the trustees in respect of the period.
No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

15 CONTINGENT LIABILITIES

	2021 £	2020 £
At 31 March	nil	nil

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

16 ANALYSIS OF CHARITABLE FUNDS	At 1st April 2020	Incoming Resources	Expenditure	Transfers	At 31st March 2021
<i>Analysis of Movement in Restricted Funds</i>	£	£	£	£	£
Centre					
Our Manchester VCS	-	58,051	(58,051)		-
Big Lottery - Reaching Communities *	4,306	91,530	(95,529)	(307)	-
Big Lottery - Covid	-	59,102	(59,112)	10	-
CAF Resilience Fund	-	24,098	(24,098)	-	-
Donation in Kind - premises costs	-	3,800	(3,800)		-
NIF - Christmas	-	2,150	(1,360)		790
NIF - Covid	-	2,946	(2,946)		-
We Love Manchester	-	2,250	(2,250)		-
NHS Manchester CCG - Flu Vaccine	-	1,401	(1,401)		-
HMRC - CJRS	-	7,887	(7,887)		-
Learning Hub					
Southways - Learning Hub	-	19,992	(19,992)		-
MCC - Work & Skills	-	5,000	(5,000)		-
Young People & Playschemes					
Groundwork - Social Action Cohorts	-	-	(154)	154	-
Thrive	2,227	21,101	(22,616)		712
Young Manchester	1,655	64,447	(65,275)		827
Young Manchester - Science	291	-	-		291
Young People - Donations	71	50	-	(121)	-
Sport England	-	2,704	(750)		1,954
The Cooperative - Youth Activities	4,783	-	(4,780)		3
MCC Special Education Needs - NIF	130	-	(127)		3
MCC - Hate Crime	21	-	(21)		-
CYP	-	8,791	(1,811)		6,980
Young Manchester - Playscheme	515	9,942	(9,493)		964
Playscheme Donations & Other Income	714	-	-		714
Older People & Wellbeing					
MCC Mcr Wellbeing Fund	-	953	(453)		500
MCC- Hate Crime	47	-	-		47
Southway - Winter Warmer	-	1,500	(933)		567
Southway - Uniforms	-	400	(239)		161
Southway - Music for Mindfulness	-	1,540	-		1,540
MCC - Time 4U	-	1,341	(615)		726
Buzz	-	910	(910)		-
Over 60's Contributions	2,330	64	(179)		2,215
Donations	-	307	-		307
MCC - Covid 19	-	350	(217)		133
Opens	(16)	39,940	(39,438)	(486)	-
South Neighbourhood Team - NIF - "The Den"	1,470	-	(173)		1,297
Nursery					
Hate Crime	88	-	-		88
Nursery Fees & Contributions	-	512	(509)		3
Out of School Club	-	1,561	(1,280)		281
	18,632	434,620	(431,399)	(750)	21,103
Capital Funds					
Veolia	30,530	-	(2,035)		28,495
Wates	13,637	-	(909)		12,728
MCC- S Mcr Regeneration	8,185	-	(545)		7,640
Early Years - Playground	16,762	-	(1,123)		15,639
Southway Donation in Kind	4,222	-	(463)		3,759
Opens	-	-	-	486	486
Reaching Communities	-	-	-	307	307
Nursery Capital (Co-op & Ford Britain)	1,800	-	(900)		900
	75,136	-	(5,975)	793	69,954
	93,768	434,620	(437,374)	43	91,057

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

16 cont ...	At 1st April 2020 £	Incoming Resources £	Expenditure £	Transfers £	At 31st March 2021 £
Restricted Funds from previous page	93,768	434,620	(437,374)	43	91,057
Analysis of Movement in Unrestricted Funds:					
Designated Capital	4,866		(873)	233	4,226
Designated Funds					
MCC LRSG - Nursery	-	6,000	(6,000)	-	-
Good Things Foundation - Learning Hub	-	4,021	(2,159)	-	1,862
Big Life - Learning Hub	-	10,000	-	-	10,000
	4,866	20,021	(9,032)	233	16,088
General Funds	70,186	95,432	(10,411)	(276)	154,931
Total Unrestricted Funds	75,052	115,453	(19,443)	(43)	171,019
Total Funds	168,820	550,073	(456,817)	-	262,076

Third Party Grants

BMCA received third party grants of £300 during the year. As BMCA were merely acting as a conduit for these funds and not accountable for them, the figures have not been reflected in income or expenditure.

Other grants administered for third parties are shown on the previous page.

At 31st March 2021 BMCA held £1,200 on behalf of The Primary Partnership Team and £300 for other groups..

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

16 (cont...) Previous Year

ANALYSIS OF CHARITABLE FUNDS	At 1st April 2019	Incoming Resources	Expenditure	Transfers	At 31st March 2020
<i>Analysis of Movement in Restricted Funds</i>	£	£	£	£	£
Centre					
Our Manchester VCS	-	58,051	(58,051)		-
Big Lottery - Reaching Communities	19,425	119,153	(134,272)		4,306
The Henry Smith Charity	-	13,700	(13,700)		-
Donation in Kind - premises costs	-	3,800	(3,800)		-
Southway - Events	-	1,900	(1,900)		-
MCC- Merseyfest	-	2,000	(2,000)		-
MCC - Food Poverty & Fareshare	-	725	(725)		-
Third Party Grants	2,411	(159)	(2,252)		-
Learning Hub					
Southways - Learning Hub	-	19,992	(19,992)		-
Wates - Learning Hub	2,010	5,000	(7,010)		-
Big Life	-	10,000	(10,000)		-
MCC - NIF Learning Hub	148	-	(148)		-
MCC - Work & Skills	-	7,500	(7,500)		-
Southway - I.T.	1,800	-	(1,800)		-
Learning Hub - other income	-	1,315	(5,972)	4,657	-
Young People & Playschemes					
Groundwork - Social Action Cohorts	4,836	15,025	(19,861)		-
Thrive	-	7,620	(5,393)		2,227
Young Manchester	2,358	90,265	(90,968)		1,655
Young Manchester - Science	-	500	(209)		291
Young People - Donations	-	71	-		71
Southway - Youth Activities	3,070	-	(3,070)		-
The Cooperative - Youth Activities	-	4,783	-		4,783
MCC Special Education Needs - NIF	-	2,408	(2,278)		130
MCC - Hate Crime	-	500	(479)		21
MCC - Mural	1,650	-	(1,650)		-
MCC Playscheme	404	-	(404)		-
Young Manchester - Playscheme	2,251	9,773	(11,509)		515
Playscheme Donations & Other Income	204	510	-		714
Older People & Wellbeing					
MCC Mcr Wellbeing Fund	-	2,500	(2,500)		-
MCC- Hate Crime	-	500	(453)		47
Forever Manchester	-	200	(200)		-
MCC Mcr Wellbeing Fund - Christmas Day Meal	-	500	(500)		-
NHS - Winter Warmer	-	396	(396)		-
Fundraising & Donations	-	328	(328)		-
Over 60's Contributions	2,755	4,194	(4,619)		2,330
OPeNS	-	-	(16)		(16)
South Neighbourhood Team - NIF - "The Den"	-	3,000	(1,530)		1,470
Nursery					
MCC - Free Entitlement etc	-	43,919	(43,919)		-
Special Educaion Needs	-	1,715	(1,715)		-
Hate Crime	276	500	(688)		88
Nursery Fundraising & Donations	-	146	(146)		-
Nursery Fees & Contributions	6,345	1,524	(18,074)	10,205	-
Out of School Club	-	11,306	(11,661)	355	-
Marks & Spencer plc	-	500	(500)		-
MCC- NIF	-	475	(475)		-
	49,943	446,135	(492,663)	15,217	18,632
Capital Funds					
Veolia	32,565	-	(2,035)		30,530
Wates	14,546	-	(909)		13,637
MCC- S Mcr Regeneration	8,730	-	(545)		8,185
Early Years - Playground	17,885	-	(1,123)		16,762
Southway Donation in Kind	4,685	-	(463)		4,222
Nursery Capital (Co-op & Ford Britain)	2,700	-	(900)		1,800
	81,111	-	(5,975)	-	75,136
	131,054	446,135	(498,638)	15,217	93,768

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

16 cont ...	At 1st April 2019	Incoming Resources	Expenditure	Transfers	At 31st March 2020
	£	£	£	£	£
Restricted Funds from previous page	131,054	446,135	(498,638)	15,217	93,768
Analysis of Movement in Unrestricted Funds:					
Designated Capital	5,358		(873)	381	4,866
General Funds	58,420	31,920	(4,556)	(15,598)	70,186
	63,778	31,920	(5,429)	(15,217)	75,052
Total Funds	194,832	478,055	(504,067)	-	168,820

Third Party Grants

BMCA received and paid out third party grants of £6,300 during the year. As BMCA were merely acting as a conduit for these funds and not accountable for them, the figures have not been reflected in income or expenditure. Other grants administered for third parties are shown on the previous page.

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Tangible Fixed Assets	4,866	69,989	74,855
Net Current Assets	166,153	21,068	187,221
	171,019	91,057	262,076

	Unrestricted Funds	Restricted Funds	Total 2019
	£	£	£
Previous Year			
Tangible Fixed Assets	4,866	77,139	82,005
Net Current Assets	70,186	16,629	86,815
	75,052	93,768	168,820

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 RELATED PARTY TRANSACTIONS

Wages and pension contribution in respect of daughter of J Mrozek (centre manager until 31.3.21)

£11,169

20 GOING CONCERN

The company's main source of income is grant funding and rental income. 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 the funding income should cease. Following the securing of specific grants in response to the Covid pandemic, and the continuing support of funders the trustees are confident that the Centre remains a going concern, despite a short term drop in self-generated income.

21 POST BALANCE SHEET EVENTS

The trustees consider that, with the exception of the Covid pandemic, there are no significant post balance sheet events that impact on the financial statements as presented. As well as adapting permitted activities the Centre is planning to restart the remaining activities when Government restrictions are eased.

22 CONTROL OF THE COMPANY

Control of the company lies with the volunteer trustees named on Page 1.