

Annual Report for the year ending March 31st 2022

The Burnside Centre, 36 Burnside Crescent, Langley, Middleton, M24 5NN (registered and correspondence address) is a registered charity with the Charity Commissioners (No. 1145309) and a company limited by guarantee (No. 07536820) with Companies House. The Burnside Centre is constituted by a Memorandum and Articles Incorporated 21st February 2011.

Banking is done through Barclays Bank. Middleton Branch, 27/29 Long Street, Middleton, M24 3TE.

Legal advice is delivered by The Registry, Church House, 90 Deansgate, Manchester, M3 2QH.

Independent examination of accounts is undertaken by Community Accountancy Service, The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ.

The Centre and its adjacent accommodation are owed by the Diocese of Manchester and leased to the parochial church council of All Saints and Martyrs, Langley. It is administered by a management committee whose members are appointed by the PCC.

Names of the Directors for the Year Ending March 31st 2022 are to be found on Page 4 of the accompanying Financial Statements.

DURING THE YEAR THERE WAS NO PAYMENT MADE OR REMUNERATION GIVEN TO ANY MANAGER OR TRUSTEE.

The objects of the Burnside Centre is to maintain a well used community hub for the benefit of the local neighbourhood, aiming to provide a quality environment to stage a wide range of community activities (recreational and educational) across the age groups, from young children to retired adults.

Our Centre Manager, Kerry Edwards, has asked that I provide a more extended annual report this year, acknowledging my 27 years' involvement with Burnside Centre. These years have taught me some very important lessons, chief among them that the appointment of the best possible staff and the ongoing investment and care of them is paramount to the safe and efficient running of the Centre. Strict adherence to the principles of honesty and integrity in all aspects of Burnside's life, being professional in all our dealings with one another and with those who come to us, and the underpinning of all our work with the values of Christian understanding - these are the elements which contribute to the outstanding effectiveness of a community centre where scores of people find a ready welcome and often much needed help on a daily basis. All of us together have been discovering that Burnside Centre gives us the opportunity to discover 'life in all its fullness'.

Lisa, Joanne, Holly and Jenna maintain the highest standards of childcare in a setting which OFSTED has recognised as 'Outstanding'. Here the staff are always keen to develop and innovate and Burnside Directors are always pleased to hear of the achievements of staff and some of the new activities they undertake with pupils. The nearby Bowlee Park Community School regularly acknowledges the caring way in which small children have been prepared for their school career and the meticulous manner in which our staff hand over their responsibilities to teachers at the school. The key to personal success is having a full and rounded education; the children at Burnside Centre are set firmly on this road and the Directors are justly proud of this outstanding element of who we are and what we do.

Kerry Edwards continues to be our totally professional Centre Manager who relentlessly promotes Burnside across the local authority and beyond. August 2021 saw us admitted to membership of the Greater Manchester Good Employment Charter when we received personal congratulations both from the Mayor of Greater Manchester and from the Bishop of Manchester. This means we are currently one of 49 employers across Manchester who go "above and beyond" in the way we employ our staff (Andy Burnham) and we are currently cheek by jowl with others in a list which includes Kelloggs, KPMG, the Co-operative Bank and United Utilities. This is a huge accolade for Burnside Centre which cannot be understated.



Burnside Centre
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Trish Hayes and Kaireen McDonald work hard to secure projects and partnerships that will help deliver our core aims and objectives and, despite covid, there have been new initiatives which have been enthusiastically taken up. In May 2013 when the full horror of the Lee Rigby killing was revealed, it was to Burnside Centre that the press, media, the TV, the military, members of the Rigby family, neighbours, and the community from Middleton and far beyond all came. For those few days it was a place of shelter and comfort where a stunned and horrified neighbourhood could come together and lick its wounds. It was Burnside at its finest - meeting real human need and being there when people were lost and hurting. Nine years on, this is still what Burnside does and those projects which Kerry, Trish and Kaireen promote still have at their core that element of genuine warm welcome and shelter, encouraging, empathising and promoting that sense of mutual help and understanding without which we would all be lost.

There are exciting new possibilities currently on the table and the Directors will be giving them close scrutiny in the months ahead. These Directors are committed to Burnside and with the support of Langley Parochial Church Council are well equipped with the skills necessary for big and important decisions to be made in the future. My sincere thanks are due to them and to all those mentioned in this report. In 1977, the CGA Brothers requested prayers that those who came to Burnside might be given vision and help to realise their full potential as people. Forty-five years later we give thanks for all those who have risen to new heights and aspirations through Burnside. But it's still our prayer and there's still much more work to do - now probably more than ever.

May God hear our prayer!

Fr Philip Chair of Burnside Centre May 2022.



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BURNSIDE CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Registered Charity No. 1145309
Company Registration No. 7536820

BURNSIDE CENTRE

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BURNSIDE CENTRE

Report of the trustees for the year ended 31st March 2022

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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

Objectives and activities

The purposes of the charity are to promote the benefit of the inhabitants of Langley Estate and the wider Middleton area without distinction of sex, sexual orientation, race or of political religious or other opinions by association together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants. To establish or secure the establishment of a community centre and to maintain and manage the same, whether alone or in co-operation with any local authority or other person or body in furtherance of these objects. The main activities support services, training, workshops, fitness, counselling, childcare and providing well-rounded advice, information, and guidance.

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 providing grass root community led services to real grass root needs. We constantly aim to deliver relevant, open access and beneficial services to the most in need within the community of Langley Estate and the wider Middleton area.

Over an average week the centre has over 600 service users using a wide variety of services. However, 2020/21 brought challenges to our provision with the national lockdown restrictions and limitations to our traditional rollout of services. Coming out of the 2020/21 restrictions, this 2021/22 finance year has seen the steady increase of services returning to Burnside Centre and new ones emerging! This regrowth is reflected in the increase of room hire income, which is back in the healthy area of 20k per annum, after seeing a figure of 6k for the 2020/21 year.

We had external organisations provide sessions in the centre, running varied activities such as large community engagement events, careers advice, family engagement, one to one counselling etc.:

- Turning Point provided weekly substance recovery support.
- Thinking Ahead provided 3-full days of counselling per week.
- The Training Brokers provided several accredited based training courses i.e., Teacher Training and Introduction to Youth Work.
- Karate and self-defence classes were provided for children, adults, and family members.

A review of our achievements and performance

BURNSIDE CENTRE

Burnside Centre promotes healthy options, well-being, and active lifestyles within all sessions. We are in our third and final year of the 'Trusted Charity' quality assurance mark, awarded by NCVO which continues to demonstrate our commitment to quality and professional standards of best practice. We aim to re-secure the Trusted Charity status under its new umbrella organisation The Growth Company over the next 12-months. We support families most in need by offering low-cost, high-quality childcare in an Ofsted graded 'Outstanding' provision. We do a lot of project work around families, community, diversity and being an individual to give people a sense of belonging, community focus and empowerment. Within our services we aim to inspire change by:

- Improving confidence, self-esteem, and self-worth
- Creating opportunities and improving prospects
- Recognising negative patterns of behaviour and supporting people to overcome them
- Increasing a sense of belonging to their community and cohesion among different groups
- Increasing social, recreational, digital, and educational engagement

OUR VALUES

- We are an organisation which welcomes all people and what they can achieve.
- We have a proven reputation for honesty and integrity in all our relationships.
- We are committed to Langley - especially to all those who might need help and support.
- We want the work of Burnside Centre to make a positive difference in the local community.

OUR ETHOS

All our values are underpinned by our Christian ethos.

OUR STRATEGIC AIMS

- We plan to maintain the high quality of services we deliver in the local community with a focus participation, progression, and inspiration.
- We will work together with other organisations for the benefit of the community.
- We will continue to grow as an organisation with increasing financial independence.

OUR OBJECTIVES TO 31ST MARCH 2022

Maintain and increase the services the Burnside Centre delivers in the local community with a focus on the well-being of local people:

1. Develop and promote activities and groups which encourage physical, mental, and environmental well-being to the community.
2. Maintain high quality governance and develop our strategic structures, which is supported through the Trusted Charity accreditation and Action Together's Quality in Action Award.
3. Maintain our commitment to work towards providing the Living Wage as a minimum to all staff.
4. Identify the needs of local people through outreach and consultation.
5. Make clear what services we have to offer at the Burnside Centre through our publicity, networking, and social media.

Working collaboratively:

1. Establish relationships with other providers in the neighbourhood and take our services to them.
2. Maintain and promote initiatives which involve and increase joint working with other bodies.
3. Work collaboratively and strategically to engage with other funding opportunities to deliver services.
4. To recruit, develop and nurture volunteers to support the delivery of our services.

BURNSIDE CENTRE

Growing as an organisation with increasing financial independence and sustainability:

1. Develop a fundraising plan which will seek to deliver diversity of income sources.
2. Secure ongoing income sources for the future of the organisation.
3. Promote greater use of the Burnside Centre and offer quality provision and facilities that will encourage other people to use us.

Financial review

Burnside Centre has well established and consistent income streams from room hire and fees however, more income streams need to be developed and most importantly, sustained. The 295k investment from the National Lottery has enabled the organisation to have a firm foundation on which to grow and develop financial independence and viability within the 5-year timeframe 2020-2024.

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 2022 was £108,745 of which £106,167 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 6 months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants, fees and room hire 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 these sources of income should cease.

Risk management

The trustees have conducted a review via a Risk Register, of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for future periods

1. Burnside Manager Kerry Edwards will build upon in-house strategy training with staff. This work will be complemented by partnership with a professional leadership coach who is set to begin work with Burnside in October 2022.
2. Burnside Manager and staff have positioned the organisation as a lead within the local sector for best practice, encouraging others to undertake quality assurance activities with the vision to strengthen the local voluntary sector. Next steps: an invite from the GM Good Employment Charter has been made for Kerry to become a Good Employment Advocate – this will hopefully come to fruition 2022/23.
3. Local demographic changes, including the high volume of new builds within the Middleton area will be supported by community cohesion activities, advice sessions and project work to reflect and meet the needs of local people.
4. Burnside Centre is in a point of external and internal transition with the Chair of over 20-years having left June 2022. The organisation is confident of its future and in the trusted hands of interim Chair Hilary Savage and experienced board members.

BURNSIDE CENTRE

5. Burnside Centre to continue to be a centre of excellence by providing quality, meaningful community provision. This will be done by enhanced opportunities, joint working, and organisational development.

Structure, governance and management

Burnside Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 21st February 2011. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 6th January 2012.

Appointment of trustees

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

Trustee induction and training

Most trustees are already familiar with the work of the charity because of being local people and due to their involvement in the charity. Additionally, new trustees are invited and encouraged to attend induction and training in relevant policies and procedures as and when necessary.

Organisation

The board of trustees administers the charity. The board normally meets every 8 weeks. The Manager, alongside senior staff are appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Burnside Centre

Charity Number: 1145309

Company Registration Number: 7536820

Directors and Trustees

BURNSIDE CENTRE

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

Key management personnel: Trustees and Directors

Rev. Philip Miller	Chair of Trustees	(resigned June 2022)
Dr Jacqueline Broxton		
Mr Philip Hamnett	Treasurer	
Mrs Rachel Judge		
Rev Susan Morgan		(resigned October 2021)
Mrs Hilary Savage	Chair of Trustees	(appointed Chair of Trustees July 2022)
Mrs Sharon Thomas		
Mrs Karen Tyner		
Mrs Jacqueline Mansey		
Mr Andrew Watson		(appointed June 2021)

Manager

Miss Kerry A. Edwards

Registered Office

36 Burnside Crescent
Langley
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Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
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M11 3TQ

Bankers

Barclays Bank PLC
27/29 Long Street
Middleton
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M24 3TE

Solicitors

Ms Jane Monks
The Registry
Church House
90 Deansgate
Manchester
M3 2GH

BURNSIDE CENTRE**Trustees responsibilities in relation to the financial statements**

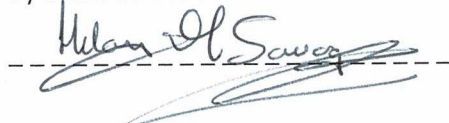
The charity trustees (who are also the directors of Burnside Centre for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting 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 on 10th August 2022

A handwritten signature in blue ink, appearing to read 'Hilary Savage', is written over a dashed horizontal line.

Hilary Savage

Chair

Independent examiner's report to the trustees of BURNSIDE CENTRE

I report on the accounts of the company for the year ended 31st March 2022, which are set out on pages 8 to 20.

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

A.M. King

AM King FCCA
Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 10th August 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022
(Including Income and Expenditure Account)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2022	Total Funds Year Ended 31 March 2021
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	6,150	-	6,150	3,445
Charitable Activities	(4)	47,430	145,242	192,672	217,139
Other Trading Activities	(5)	144	-	144	710
Bank Interest		40	-	40	31
Other		-	-	-	-
Total		53,764	145,242	199,006	221,325
Expenditure on:					
Raising Funds	(6)	780		780	286
Charitable Activities	(6)	45,964	161,204	207,168	186,406
Total		46,744	161,204	207,948	186,692
Net income/(expenditure)		7,020	(15,962)	(8,942)	34,633
Transfers between funds	(17)	(66)	66	-	-
Net movement in funds		6,954	(15,896)	(8,942)	34,633
Reconciliation of funds					
Total funds brought forward	(17)	123,106	18,683	141,789	107,156
Total funds carried forward	(17)	130,060	2,787	132,847	141,789

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

The notes on pages 11 to 20 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2022

Company registration number 07536820

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(11)	6,241	10,284
Total fixed assets		<u>6,241</u>	<u>10,284</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	6,239	8,744
Cash at Bank & in Hand		139,758	146,302
Total current assets		<u>145,997</u>	<u>155,046</u>
Liabilities:			
Creditors: Amounts falling due within one year	(15)	19,391	23,541
Net current assets or liabilities		<u>126,606</u>	<u>131,505</u>
Total assets less current liabilities		132,847	141,789
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u><u>132,847</u></u>	<u><u>141,789</u></u>
The funds of the charity:			
Restricted income funds	(17)	2,787	18,683
Unrestricted income funds	(17)	130,060	123,106
Total charity funds		<u><u>132,847</u></u>	<u><u>141,789</u></u>

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

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

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

Approved by the trustees on 10th August 2022



Hilary Savage Chair

The notes on pages 11 to 20 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2022

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

	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Net movement in funds	(8,942)	34,633
Add back depreciation	6,098	6,250
Deduct investment income	-	-
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	2,505	7,011
Increase/(decrease) in creditors	(4,150)	932
Net cash used in operating activities	(4,489)	48,826
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	(2,055)	(3,299)
Net cash provided by investing activities	(2,055)	(3,299)
Increase/(decrease) in cash and cash equivalents during the year	(6,544)	45,527
Cash and cash equivalents brought forward	146,302	100,775
Cash and cash equivalents carried forward	139,758	146,302

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 15 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of advertising, website costs, registration fees and room rental.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Fixtures and Fittings	20% on cost
Office Equipment	20% on cost
Building Refurbishment	20% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The trustees implemented an auto enrolment pension scheme from May 2017. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Donations and Gift Aid	6,150	-	6,150	3,445
	6,150	-	6,150	3,445

Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Donations and Gift Aid	3,445	-	3,445
	3,445	-	3,445

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Room Rental	20,778	-	20,778	6,982
Parental Fees	14,652	-	14,652	11,569
Unrestricted grants:				
RMBC	12,000	-	12,000	12,000
RMBC Covid Fund	-	-	-	10,000
Rochdale Training Association	-	-	-	500
RMBC Playgroup Covid Grant	-	-	-	3,736
Restricted grants:				
Action Together	-	-	-	130
Big Lottery Fund	-	59,000	59,000	59,000
Big Lottery Fund Covid Project	-	-	-	15,000
Forever Manchester Middleton in Action	-	-	-	500
Forever Manchester Community Food Project	-	-	-	100
Forever Manchester	-	100	100	-
GMCVO	-	2,144	2,144	-
Soil Association	-	-	-	980
RMBC Early Years	-	76,262	76,262	88,491
RMBC DAF Funding	-	615	615	615
RMBC Early Years Inclusion Fund	-	1,560	1,560	420
RMBC EYPP	-	1,884	1,884	2,003
RMBC GLF	-	-	-	2,000
SLG Charitable Trust	-	300	300	-
Sport England	-	-	-	2,513
Tesco Charitable Trust	-	1,000	1,000	-
Thomson Reuters	-	1,000	1,000	-
Warburtons	-	397	397	-
Asda	-	980	980	600
	47,430	145,242	192,672	217,139

Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Room Rental	6,967	-	6,967
Parental Fees	11,569	-	11,569
Unrestricted grants:			
RMBC	12,000	-	12,000
RMBC Covid Fund	10,000	-	10,000
Rochdale Training Association	500	-	500
RMBC Playgroup Covid Grant	3,736	-	3,736
Restricted grants:			
Action Together	-	130	130
Big Lottery Fund	-	59,000	59,000
Big Lottery Fund Covid Project	-	15,000	15,000
Forever Manchester Middleton in Action	-	500	500
Forever Manchester Community Food Project	-	100	100
Soil Association	-	980	980
RMBC Early Years	-	88,491	88,491
RMBC DAF Funding	-	615	615
RMBC Early Years Inclusion Fund	-	420	420
RMBC EYPP	-	2,003	2,003
RMBC GLF	-	2,000	2,000
Sport England	-	2,513	2,513
Asda	-	600	600
	44,772	172,352	217,124

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Fundraising events	-	-	-	710
Catering	144	-	144	-
	<u>144</u>	<u>-</u>	<u>144</u>	<u>710</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Fundraising events	710	-	710
	<u>710</u>	<u>-</u>	<u>710</u>

6. Expenditure

	Activities £	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Expenditure on raising funds:			
Room Rental	555	555	-
Advertising and marketing	90	90	251
Registration fees	135	135	35
	<u>780</u>	<u>780</u>	<u>286</u>

Expenditure on charitable activities:

Employment Costs	138,972	138,972	130,507
Training	3,295	3,295	1,515
Playgroup Administration	-	-	2,400
Resource Materials	13,881	13,881	10,985
Caretaking and Gardening	300	300	330
Activities	2,012	2,012	615
Travel Expenses	887	887	403
Software	-	-	720
DBS Fees	114	114	170
Bad Debts	-	-	(1,082)
Repairs and Maintenance	11,335	11,335	11,747
Refreshments	2,404	2,404	2,891
Heat, Light & Water	3,990	3,990	4,798
Subscriptions	2,888	2,888	2,425
Donations Paid	1,345	1,345	735
Cleaning	1,249	1,249	1,185
Telephone & Internet	2,200	2,200	2,997
Rent and Rates	10,233	10,233	757
Bank Charges	520	520	365
Insurance	3,481	3,481	3,765
Governance Costs	1,739	1,739	1,645
Post, Printing & Stationery	225	225	283
Depreciation	6,098	6,098	6,250
	<u>207,168</u>	<u>207,168</u>	<u>186,406</u>
Total Expenditure	<u>207,948</u>	<u>207,948</u>	<u>186,692</u>
Unrestricted funds		46,744	20,144
Restricted funds		161,204	166,548
		<u>207,948</u>	<u>186,692</u>

7. Analysis of expenditure on charitable activities

	Playgroup Activities £	Community Centre Activities	Total 2022 £
Room Rental	-	555	555
Advertising and marketing	90	-	90
Registration fees	135	-	135
Employment Costs	64,436	74,536	138,972
Training	200	3,095	3,295
Resource Materials	6,363	7,518	13,881
Caretaking and Gardening	300	-	300
Activities	1,253	759	2,012
Travel Expenses	368	519	887
DBS Fees	-	114	114
Repairs and Maintenance	4,620	6,715	11,335
Refreshments	749	1,655	2,404
Heat, Light & Water		3,990	3,990
Subscriptions	189	2,699	2,888
Donations Paid	545	800	1,345
Cleaning	-	1,249	1,249
Telephone & Internet	-	2,200	2,200
Rent and Rates	10,000	233	10,233
Bank Charges	248	272	520
Insurance	278	3,203	3,481
Governance Costs	-	1,739	1,739
Post, Printing & Stationery	-	225	225
Depreciation	4,897	1,201	6,098
	94,671	113,277	207,948

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	918	918	type of expense
Professional Fees	159	-	159	type of expense
Payroll Bureau Charges	662	-	662	type of expense
	821	918	1,739	

Previous reporting period

	General Support	Governance	Total 2021	Basis of apportionment
Accountancy Fees	-	894	894	type of expense
Payroll Bureau Charges	751	-	751	type of expense
	751	894	1,645	

9. Analysis of staff costs

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Wages and Salaries	131,813	125,399
Redundancy	-	-
Social Security Costs	3,652	2,214
Pension Costs	3,507	2,894
	<u>138,972</u>	<u>130,507</u>
Charitable activities	138,972	130,507
Support costs	-	-
	<u>138,972</u>	<u>130,507</u>

The average number of employees during the year was 9 (previous year: 9).

The charity considers its key management personnel comprises the trustees and senior managers. The total employment benefits, including employer pension contributions of the key management personnel were £26,926 (previous year: £28,082). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Independent examination fees	918	894
	<u>918</u>	<u>894</u>

11. Tangible Fixed Assets

	Building Refurbishments	Fixtures and Fittings	Computer Equipment	Office Equipment	Total
Cost	£	£	£	£	£
At 1 April 2021	65,316	34,623	16,354	13,529	129,822
Additions	-	-	2,055	-	2,055
At 31 March 2022	<u>65,316</u>	<u>34,623</u>	<u>18,409</u>	<u>13,529</u>	<u>131,877</u>
Depreciation					
At 1 April 2021	57,510	33,716	15,551	12,761	119,538
Charge for Year	4,592	228	1,086	192	6,098
At 31 March 2022	<u>62,102</u>	<u>33,944</u>	<u>16,637</u>	<u>12,953</u>	<u>125,636</u>
NET BOOK VALUE					
At 31 March 2022	<u>3,214</u>	<u>679</u>	<u>1,772</u>	<u>576</u>	<u>6,241</u>
At 31 March 2021	<u>7,806</u>	<u>907</u>	<u>803</u>	<u>768</u>	<u>10,284</u>

12. Stocks

The organisation does not hold stocks of any items.

13. Analysis of debtors

	2022	2021
	£	£
Debtors	1,608	4,329
Prepayments	4,631	4,415
	<u>6,239</u>	<u>8,744</u>

Debtors and prepayments related to unrestricted funds £6,239 and restricted funds £nil (2021: £8,040/£704).

14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors	888	1,032
Overspent Petty Cash	-	37
Short-term compensated absences (holiday pay)	2,017	213
Other creditors and accruals	1,456	978
Deferred income	15,030	21,281
	<u>19,391</u>	<u>23,541</u>

15. Deferred income

Deferred income comprises grants received in advance for the next financial year

Balance as at 1 April 2021	21,281
Amount released to income earned from charitable activities	(21,281)
Amount deferred in year	15,030
Balance at 31 March 2022	<u>15,030</u>

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

	2022	2021
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	101,791	53,764	(46,744)	(66)	108,745
Designated Fund	21,315	-	-	-	21,315
	123,106	53,764	(46,744)	(66)	130,060

Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	77,209	48,973	(20,144)	(4,247)	101,791
Designated Fund	18,111	-	-	3,204	21,315
	95,320	48,973	(20,144)	(1,043)	123,106

Name of unrestricted fund:

General Fund
Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
To ensure statutory costs can be met

Analysis of movements in restricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
RMBC Early Years	10,913	76,262	(84,931)	-	2,244
RMBC DAF Funding	-	615	-	-	615
RMBC Early Years Inclusion Fund	-	1,560	(1,560)	-	-
RMBC EYPP	868	1,884	(1,923)	-	829
SLG Charitable Trust	-	300	(300)	-	-
Tesco Charitable Trust	-	1,000	(738)	-	262
Thomson Reuters	-	1,000	(1,000)	-	-
Warburtons	-	397	(397)	-	-
Asda	-	980	(980)	-	-
Forever Manchester	-	100	(100)	-	-
Action Together	1,000	-	-	-	1,000
Big Life Group	846	-	-	-	846
Big Lottery Fund	4,264	59,000	(67,046)	-	(3,782)
GMCVO	500	2,144	(2,229)	66	481
Hopwood Hall College	292	-	-	-	292
	18,683	145,242	(161,204)	66	2,787

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
RMBC Early Years	1,370	88,491	(78,948)	-	10,913
RMBC DAF Funding	-	615	(615)	-	-
RMBC Early Years Inclusion Fund	-	420	(420)	-	-
RMBC EYPP	(43)	2,003	(1,135)	43	868
RMBC GLF	659	2,000	(2,659)	-	-
Sport England	-	2,513	(2,513)	-	-
Asda	-	600	(600)	-	-
Big Lottery Fund Covid Project	-	15,000	(15,000)	-	-
Forever Manchester Community Food Project	-	100	(100)	-	-
Soil Association	-	980	(980)	-	-
Action Together	-	130	(130)	1,000	1,000
Big Life Group	2,866	-	(2,020)	-	846
Big Lottery Fund	5,377	59,000	(60,113)	-	4,264
Forever Manchester Middleton in Action	-	500	(500)	-	-
GMCVO	1,000	-	(500)	-	500
Hopwood Hall College	292	-	-	-	292
Church of England MDF	315	-	(315)	-	-
	11,836	172,352	(166,548)	1,043	18,683

17. Analysis of charitable funds

Name of restricted fund:

RMBC Early Years
 RMBC DAF Funding
 RMBC Early Years Inclusion Fund
 RMBC EYPP
 SLG Charitable Trust
 Tesco Charitable Trust
 Thomson Reuters
 Warburtons
 Asda
 Forever Manchester
 Action Together
 Big Life Group
 Big Lottery Fund
 GMCVO
 Hopwood Hall College

Description, nature and purpose of the fund

To pay for educational and activity costs
 Disability Support Fund
 Additional funding to support children
 Pupil premium fund
 For family engagement
 For community based family support
 For resources and activity based funding
 For resources towards "Burnside Minis"
 Community Outreach Food Project
 For Christmas activities and resources
 For Volunteer Week activities and booklet
 Social Engagement Fund for various projects
 For core funding for staff costs and development
 For Adult Wellbeing Group Project
 For weekly community based I.T. counselling and well-being support

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	2,578	-	3,663	6,241
Cash at bank and in hand	104,569	21,315	13,874	139,758
Other net current assets/(liabilities)	1,598	-	(14,750)	(13,152)
Creditors of more than one year	-	-	-	-
Total	108,745	21,315	2,787	132,847

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	6,115	-	4,169	10,284
Cash at bank and in hand	96,427	21,315	28,560	146,302
Other net current assets/(liabilities)	(751)	-	(14,046)	(14,797)
Creditors of more than one year	-	-	-	-
Total	101,791	21,315	18,683	141,789

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.