

## Annual Report for the year ending March 31st 2024

The Burnside Centre, 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 PLC. Bury Branch. 1 Central Street, The Rock, Bury, BL9 0JN.

Legal advice is delivered by The Registry, Diocese of Manchester, St John's House, 155-163 The Rock, Bury, BL9 0ND.

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 2024 are to be found on Page 7. 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 are 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.



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M24 5NN  
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Burnside Centre is a charity registered in England and Wales (Registration number 1145309)  
Company limited by guarantee registered in England (Registration number 07536820)

# **BURNSIDE CENTRE**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

Registered Charity No. 1145309  
Company Registration No. 7536820

# BURNSIDE CENTRE

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## BURNSIDE CENTRE

### Report of the trustees for the year ended 31<sup>st</sup> March 2024

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> March 2024 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.

The previous 2022/23 finance year saw a positive increase in room hire income and activity within the centre. The 2023/24 finance year built upon this upward trajectory and saw an incredible uplift in our services, external provision, larger community work, reputation, opportunities, and engagement. This is reflected in the increase of room hire income, which has grown to an average of £35.5K per annum (was £31k in 2023, £20k in 2022 and only £6k for 20/21 because of the covid restrictions/national lockdown).

We had external organisations provide sessions in the centre, running varied activities such as large community engagement events, surgeries, weekly children's activities, careers advice, certified training, family engagement, 1:1 recovery and crisis support etc.:

- Turning Point provided weekly substance (alcohol and drug) recovery support.
- Thinking Ahead provided commissioned counselling sessions, however their full service at Burnside came to an end within this finance year.
- Rochdale Council held a large cancer awareness event at Burnside, with cancer teams and specialists on hand to provide advice, guidance and support.



## BURNSIDE CENTRE

- Karate and self-defence classes were provided for children, adults, and family members. These sessions ran twice a week throughout the whole year.
- Home-Start Rochdale ran monthly SEND family support drop-ins. This SEND service was enhanced further with the Middleton Neurodiversity Hub running quarterly, which has become a crucial service to have at Burnside.
- Pave Dance grew further within this year, adding more dance, drama and singing sessions within Burnside. They also ran their first ever large-scale showcase at Middleton Arena which was a great success for them.
- The long-standing McGowanettes Dance Troup ran weekly sessions for children and teenagers throughout the year. The troupe did incredibly well in all their national competitions.
- The Gay Gordons Manchester delivered weekly Ceilidh dance sessions for adults wanting to socialise and stay active. In partnership with Burnside, we ran another Ceilidh dance themed Afternoon Tea event.
- Connect Health continued to run 6-weekly NHS commissioned Pain Management courses for residents who are isolated and long-term sick.
- Local start-up business, 'Kate's Training' ran several free pilot courses in H&S, First Aid etc. for members of the community within Burnside, to develop confidence and experience before they moved onto further development opportunities.
- Rochdale LA held local elections and councillor surgeries throughout the year.
- Riverside Housing held several community engagement events for their residents, and Housing Officers also held one-to-one meetings with tenants.
- NHS service which runs 12-week diabetes preventative courses started at Burnside and will be a long-term booking for the foreseeable future because the health need is so acute in the local area.

### A review of our achievements and performance

Burnside Centre promotes healthy options, well-being, and active lifestyles within all sessions. We maintained our Forest School Provider Accreditation this year (the only organisation in the Rochdale Borough to have secured it) and financially invested in an additional staff member undertaking the Level-3 Forest School qualification. We continued to support families most in need within the local community by offering low-cost, high-quality childcare in an Ofsted graded 'Outstanding' provision and complimentary free provision via sensory play sessions 'Burnside Minis'. Our 'Invest in Play' parent courses was formally launched, and the pilot course was a success and valuable learning opportunity, this was built upon with a follow-up course within the same year. We completed our Green Space community garden to a great response!

After a considerably amount of time, lobbying and meetings, Burnside secured a new 35-year lease with the Diocese of Manchester which includes the house next door, and the decommission by Rochdale Council of the Kick Pitch, with a long-term aim of its change of usage into a carpark.

Burnside benefited greatly from having consultancy support from a professional leadership coach, who did staff 1:1's, group sessions, facilitated our 2023 Away Day and overseen the testing of our core competencies via the StrengthScope diagnostic tool.

As the lead organisation for the Rochdale Community Centre Consortium, early in 2024 Burnside submitted a substantial £450k application to the National Lottery Community Fund. This marked a significant turning point for our organisation, as being an entity which also supported others to increase capacity and new ways of working. This was also a key objective within the 2019 TNL application and a positive indication of our position within the local sector, alongside our capacity, knowledge and experience to bring about lasting change.

## BURNSIDE CENTRE

### Chairs Report

The Burnside Centre continues to have clear and strong links with All Saints and Martyrs Church in the Parish of Langley. These links are known and appreciated throughout the community. The centre retains a strong Christian ethos and Burnside's work remains invaluable in terms of changing lives and raising expectations locally.

It is with a huge sigh of relief to finally have a 35-year lease granted under the Albemarle scheme. This has been a long and protracted conversation with the Diocese and Charity Commission so having a positive result is wonderful news and should help us to attract appropriate funding. Many thanks to Kerry and all the staff as well as Father Scott for all their hard work here. To acquire the house next door is certainly a bonus and a challenge but I have no doubt everyone will rise to the occasion.

As has been the norm over many years staff in all areas have kept themselves up to date with current practices. It has always been an important aspect of Burnside's work that it invests in the staff which has a knock-on effect to our community. I can only say that I am in awe in how all staff are invested in the centre and the people it serves.

It will be interesting to see how the Rochdale Consortium develops in the future as Burnside is the lead centre. I have great faith in Kerry and all staff in steering us to develop practices yet further, though I am aware there may be many challenges along the way.

It is with great sadness to report the loss of James Weinowski, a long-standing volunteer and recently a project worker at the centre. He was always keen to develop his talents and share his knowledge, always had a smile on his face to welcome people and fully embraced the Burnside culture. He will be sadly missed.

Lastly can I say thank you to everyone here. Without you all Burnside would not be the wonderful place it is, and your support is invaluable to the community.

Hilary Savage  
Chair of Burnside Centre  
August 2024



## BURNSIDE CENTRE

We and our partners deliver project work around local families and wider community; celebrating diversity and championing the 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 31<sup>ST</sup> MARCH 2024

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 by the National Lottery Community Fund, to provide professional consultant support.
3. Maintain our commitment providing the Living Wage as a minimum to all staff and encourage our partners to do so.
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 branding, 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:  
This objective will be focused on Rochdale Community Centre Consortium (RCCC) which has a regional objective of developing joint working, collaborative development and greater sustainability within a network of community centres in Rochdale Borough.
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. Secure ongoing income sources for the future of the organisation.
2. 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. The further investment of £29k from the Know Your Neighbour National Lottery funding (allocated within the 2023-2025) offers further stability and growth opportunities at a project/delivery level.

### **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 31<sup>st</sup> March 2024 was £96,961 of which £93,692 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 continue to lead RCCC for the first 6/12-months of the £450k funding. This innovative collaborative partnership work involves 8 Rochdale based community centres and it involves the recruitment of a Community Development Worker and an Administrative Finance Coordinator. To be appointed within Q2/3 of 2024.
2. With the agreements to decommission the Kick Pitch and for Burnside to take back the house next door – both offer an opportunity for growth, project development and new challenges!
3. Core funding to secure the staffing roles of the Centre Manager and Community Engagement Worker (Kerry & Trisha) is paramount over this next 2024/25 finance year.
4. 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. The board and Manager agreed within the 2022/23 year, to undertake the Investors in People accreditation this objective is on-going.



## **BURNSIDE CENTRE**

### **Structure, governance and management**

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

## BURNSIDE CENTRE

### Directors and Trustees

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

### Key management personnel: Trustees and Directors

Dr Jacqueline Broxton		
Mr Philip Hamnett	Treasurer	
Mrs Rachel Judge		
Mrs Hilary Savage	Chair of Trustees	
Mrs Sharon Thomas		(resigned November 2023)
Mrs Karen Tyner		(resigned May 2023)
Mrs Jacqueline Mansey		
Mr Andrew Watson		
Mrs Aminat Oduntan		(appointed November 2023)

### Manager

Miss Kerry A. Edwards

### Registered Office

36 Burnside Crescent  
Langley  
Middleton  
Manchester  
M24 5NN

### Independent Examiners

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

### Bankers

Barclays Bank PLC  
1 Central Street  
The Rock  
Bury  
BL9 0JN

### Solicitors

The Registry  
Diocese of Manchester  
St John's House  
155-163 The Rock  
Bury  
BL9 0ND

## 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 22<sup>nd</sup> August 2024


 \_\_\_\_\_ Hilary Savage      Chair



**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024**  
**(Including Income and Expenditure Account)**

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2024	Total Funds Year Ended 31 March 2023
	Further Details	£	£	£	£
<b>Income from:</b>					
Donations and legacies	(3)	133	-	133	5
Charitable Activities	(4)	69,577	165,831	235,408	240,806
Other Trading Activities	(5)	5	-	5	-
Bank Interest		46	-	46	36
Other		103	-	103	-
<b>Total</b>		<b>69,864</b>	<b>165,831</b>	<b>235,695</b>	<b>240,847</b>
<b>Expenditure on:</b>					
Raising Funds	(6)	186	79	265	540
Charitable Activities	(6)	58,640	189,532	248,172	214,853
<b>Total</b>		<b>58,826</b>	<b>189,611</b>	<b>248,437</b>	<b>215,393</b>
<b>Net income/(expenditure)</b>		<b>11,038</b>	<b>(23,780)</b>	<b>(12,742)</b>	<b>25,454</b>
Transfers between funds	(17)	(46,724)	46,724	-	-
<b>Net movement in funds</b>		<b>(35,686)</b>	<b>22,944</b>	<b>(12,742)</b>	<b>25,454</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(17)	153,962	4,339	158,301	132,847
<b>Total funds carried forward</b>	<b>(17)</b>	<b>118,276</b>	<b>27,283</b>	<b>145,559</b>	<b>158,301</b>

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

The notes on pages 13 to 22 form part of these accounts.

**BALANCE SHEET AS AT 31 MARCH 2024**

Company registration number 07536820

	Notes	2024 £	2023 £
<b>Fixed assets:</b>			
Tangible assets	(11)	17,852	12,074
Total fixed assets		<u>17,852</u>	<u>12,074</u>
<b>Current assets:</b>			
Stocks	(12)	-	-
Debtors	(13)	8,505	10,115
Cash at Bank & in Hand		138,290	156,990
Total current assets		<u>146,795</u>	<u>167,105</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(15)	19,088	20,878
Net current assets or liabilities		<u>127,707</u>	<u>146,227</u>
Total assets less current liabilities		145,559	158,301
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
<b>Total net assets or liabilities</b>		<u><u>145,559</u></u>	<u><u>158,301</u></u>
<b>The funds of the charity:</b>			
Restricted income funds	(17)	27,283	4,339
Unrestricted income funds	(17)	118,276	153,962
<b>Total charity funds</b>		<u><u>145,559</u></u>	<u><u>158,301</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 22nd August 2024



Hilary Savage Chair

The notes on pages 13 to 22 form part of these accounts.

## Statement of Cash Flows for the year ending 31 March 2024

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

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Net movement in funds	(12,742)	25,454
Add back depreciation	7,755	5,451
Deduct investment income	-	-
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	1,610	(3,876)
Increase/(decrease) in creditors	(1,790)	1,487
<b>Net cash used in operating activities</b>	<b>(5,167)</b>	<b>28,516</b>
<b>Cash flows from investment activities:</b>		
Interest	-	-
Purchase of fixed assets	(13,533)	(11,284)
<b>Net cash provided by investing activities</b>	<b>(13,533)</b>	<b>(11,284)</b>
Increase/(decrease) in cash and cash equivalents during the year	(18,700)	17,232
Cash and cash equivalents brought forward	156,990	139,758
<b>Cash and cash equivalents carried forward</b>	<b>138,290</b>	<b>156,990</b>



## Notes to the accounts for the year ended 31st March 2024

**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 17 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 (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

**3. Donations and Legacies**

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Donations and Gift Aid	133	-	133	5
	133	-	133	5

**Previous reporting period**

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Donations and Gift Aid	5	-	5
	5	-	5

## 4. Income from charitable activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Room Rental & Catering	35,522	-	35,522	31,139
Student Placement Fees	816	-	816	-
Parental Fees	20,989	-	20,989	21,688
Unrestricted grants:				
RMBC	12,000	-	12,000	12,000
Action Together Warm Spaces	-	-	-	500
Action Together Playgroup	250	-	250	-
Hopwood Hall	-	-	-	350
Restricted grants:				
Action Together Rochdale CCC	-	-	-	5,000
Action Together RRRF	-	-	-	4,960
Big Lottery Fund	-	59,000	59,000	59,000
Big Lottery Fund Know Your Neighbour	-	16,500	16,500	-
Forever Manchester Christmas	-	-	-	100
Forever Manchester Platinum Jubilee	-	-	-	100
Green Spaces Fund	-	3,400	3,400	-
Lancashire Wildlife Trust	-	-	-	4,250
Local Giving Fund	-	500	500	-
RMBC Early Years	-	76,238	76,238	78,924
RMBC Early Years EYPP	-	6,545	6,545	2,088
RMBC EHCP	-	-	-	1,027
RMBC Early Years Inclusive Practice	-	420	420	2,330
RMBC Early Years DAF	-	828	828	-
RMBC - NHS While You Wait	-	-	-	7,000
Thomson Reuters	-	-	-	750
Asda Foundation	-	2,400	2,400	9,600
	69,577	165,831	235,408	240,806

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Room Rental & Catering	31,139	-	31,139
Parental Fees	21,688	-	21,688
Unrestricted grants:			
RMBC	12,000	-	12,000
Action Together Warm Spaces	500	-	500
Hopwood Hall	350	-	350
Restricted grants:			
Action Together Rochdale CCC	-	5,000	5,000
Action Together RRRF	-	4,960	4,960
Big Lottery Fund	-	59,000	59,000
Forever Manchester Christmas	-	100	100
Forever Manchester Platinum Jubilee	-	100	100
Lancashire Wildlife Trust	-	4,250	4,250
RMBC Early Years	-	78,924	78,924
RMBC Early Years EYPP	-	2,088	2,088
RMBC EHCP	-	1,027	1,027
RMBC Early Years Inclusive Practice	-	2,330	2,330
RMBC EYPP	-	-	-
RMBC - NHS While You Wait	-	7,000	7,000
Thomson Reuters	-	750	750
Asda Foundation	-	9,600	9,600
	65,677	175,129	240,806



## 5. Income from other trading activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Fundraising	5	-	5	-
	5	-	5	-

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Catering	-	-	-
	-	-	-

## 6. Expenditure

	Activities £	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
<b>Expenditure on raising funds:</b>			
Room Rental	-	-	250
Advertising and marketing	186	186	255
Registration fees	79	79	35
	265	265	540

**Expenditure on charitable activities:**

Employment Costs	152,808	152,808	142,670
Training	4,348	4,348	4,254
Supply Worker	-	-	50
Tutor Fees	1,835	1,835	-
Resource Materials	19,680	19,680	9,634
Caretaking and Gardening	420	420	330
Database Costs	646	646	-
Activities	5,821	5,821	4,400
Travel Expenses	1,308	1,308	1,736
Uniforms	-	-	812
DBS Fees	-	-	504
Administration Costs	5,200	5,200	800
Computer & IT Costs	354	354	-
Repairs and Maintenance	16,632	16,632	8,628
Refreshments	2,782	2,782	2,506
Heat, Light & Water	6,353	6,353	8,041
Subscriptions	3,056	3,056	3,192
Donations Paid	966	966	1,367
Cleaning	1,379	1,379	1,425
Telephone & Internet	2,013	2,013	2,192
Rent and Rates	8,240	8,240	10,006
Bank Charges	601	601	532
Insurance	4,315	4,315	4,039
Governance Costs	1,648	1,648	1,617
Post, Printing & Stationery	12	12	667
Depreciation	7,755	7,755	5,451
	248,172	248,172	214,853
Total Expenditure	248,437	248,437	215,393

Unrestricted funds	58,826	41,816
Restricted funds	189,611	173,577
	248,437	215,393

## 7. Analysis of expenditure on charitable activities

	Playgroup Activities £	Community Centre Activities	Total 2024 £
Room Rental	-	-	-
Advertising and marketing	-	186	186
Registration fees	79	-	79
Employment Costs	77,965	74,843	152,808
Training	1,906	2,442	4,348
Supply Worker	-	-	-
Tutor Fees	-	1,835	1,835
Resource Materials	9,041	10,639	19,680
Caretaking and Gardening	420	-	420
Database Costs	-	646	646
Activities	1,511	4,310	5,821
Travel Expenses	114	1,194	1,308
Uniforms	-	-	-
DBS Fees	-	-	-
Administration Costs	5,200	-	5,200
Computer & IT Costs	-	354	354
Repairs and Maintenance	2,342	14,290	16,632
Refreshments	964	1,818	2,782
Heat, Light & Water	-	6,353	6,353
Subscriptions	179	2,877	3,056
Donations Paid	402	564	966
Cleaning	-	1,379	1,379
Telephone & Internet	-	2,013	2,013
Rent and Rates	7,300	940	8,240
Bank Charges	298	303	601
Insurance	317	3,998	4,315
Governance Costs	-	1,648	1,648
Post, Printing & Stationery	-	12	12
Depreciation	3,076	4,679	7,755
	111,114	137,323	248,437

## 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 2024	Basis of apportionment
Accountancy Fees	-	950	950	type of expense
Legal Fees	35	-	35	type of expense
Payroll Bureau Charges	663	-	663	type of expense
	698	950	1,648	

Previous reporting period

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	942	942	type of expense
Payroll Bureau Charges	675	-	675	type of expense
	675	942	1,617	

**9. Analysis of staff costs**

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Wages and Salaries	143,554	135,328
Redundancy	-	-
Social Security Costs	4,707	3,733
Pension Costs	4,547	3,609
	<u>152,808</u>	<u>142,670</u>
Charitable activities	152,808	142,670
Support costs	-	-
	<u>152,808</u>	<u>142,670</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 and NI contributions of the key management personnel were £32,546 (previous year: £28,483 (gross plus employer pensions)). No employee has benefits in excess of £60,000 (previous year: none).

**10. Independent Examiner Fees**

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Independent examination fees	950	942
	<u>950</u>	<u>942</u>

**11. Tangible Fixed Assets**

	Building Refurbishments	Fixtures and Fittings	Computer Equipment	Office Equipment	Total
Cost	£	£	£	£	£
At 1 April 2023	75,182	35,442	19,008	13,529	143,161
Additions	-	11,679	-	1,854	13,533
At 31 March 2024	<u>75,182</u>	<u>47,121</u>	<u>19,008</u>	<u>15,383</u>	<u>156,694</u>
<b>Depreciation</b>					
At 1 April 2023	65,682	34,335	17,925	13,145	131,087
Charge for Year	3,581	2,727	884	563	7,755
At 31 March 2024	<u>69,263</u>	<u>37,062</u>	<u>18,809</u>	<u>13,708</u>	<u>138,842</u>
<b>NET BOOK VALUE</b>					
At 31 March 2024	<u>5,919</u>	<u>10,059</u>	<u>199</u>	<u>1,675</u>	<u>17,852</u>
At 31 March 2023	<u>9,500</u>	<u>1,107</u>	<u>1,083</u>	<u>384</u>	<u>12,074</u>

**12. Stocks**

The organisation does not hold stocks of any items.



**13. Analysis of debtors**

	2024	2023
	£	£
Debtors	3,106	5,032
Prepayments	5,399	5,083
	<u>8,505</u>	<u>10,115</u>

Debtors and prepayments related to unrestricted funds £7,966 and restricted funds £539 (2023: £9,721/£394).

**14. Creditors: amounts falling due within one year**

	2024	2023
	£	£
Creditors	3,138	1,291
Short-term compensated absences (holiday pay)	-	2,587
Other creditors and accruals	1,200	1,645
Deferred income	14,750	15,355
	<u>19,088</u>	<u>20,878</u>

**15. Deferred income**

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

Balance as at 1 April 2023	15,355
Amount released to income earned from charitable activities	(15,355)
Amount deferred in year	<u>14,750</u>
Balance at 31 March 2024	<u>14,750</u>

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

	2024	2023
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

## 17. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	132,647	69,864	(58,826)	(46,724)	96,961
Designated Fund	21,315	-	-	-	21,315
	153,962	69,864	(58,826)	(46,724)	118,276

## Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	108,745	65,718	(41,816)	-	132,647
Designated Fund	21,315	-	-	-	21,315
	130,060	65,718	(41,816)	-	153,962

## 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 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	p	£	£
RMBC Early Years	(12,442)	76,238	(93,488)	32,548	2,856
RMBC DAF Funding	615	828	(1,443)	-	-
RMBC EYPP	1,341	6,545	(2,455)	716	6,147
RMBC Early Years Inclusive Practice	-	420	(420)	-	-
RMBC - NHS While You Wait	105	-	(105)	-	-
Asda Foundation	7,603	2,400	(6,184)	1,854	5,673
Action Together	1,000	-	(1,000)	-	-
Action Together Rochdale CCC	3,950	-	(1,130)	-	2,820
Action Together RRRF	4,251	-	(2,513)	-	1,738
Big Lottery Fund Know Your Neighbour	-	16,500	(12,640)	-	3,860
Green Spaces Fund	-	3,400	(4,086)	4,875	4,189
Lancashire Wildlife Trust	4,250	-	(4,250)	-	-
Local Giving Fund	-	500	(500)	-	-
Big Life Group	846	-	(846)	-	-
Big Lottery Fund	(7,953)	59,000	(57,778)	6,731	-
GMCVO	481	-	(481)	-	-
Hopwood Hall College	292	-	(292)	-	-
	4,339	165,831	(189,611)	46,724	27,283

## Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
RMBC Early Years	2,244	78,924	(93,610)	-	(12,442)
RMBC DAF Funding	615	-	-	-	615
RMBC EHCP	-	1,027	(1,027)	-	-
RMBC Early Years Inclusive Practice	-	2,330	(2,330)	-	-
RMBC EYPP	829	2,088	(1,576)	-	1,341
RMBC - NHS While You Wait	-	7,000	(6,895)	-	105
Tesco Charitable Trust	262	-	(262)	-	-
Thomson Reuters	-	750	(750)	-	-
Asda Foundation	-	9,600	(1,997)	-	7,603
Action Together	1,000	-	-	-	1,000
Action Together Rochdale CCC	-	5,000	(1,050)	-	3,950
Action Together RRRF	-	4,960	(709)	-	4,251
Forever Manchester Christmas	-	100	(100)	-	-
Forever Manchester Platinum Jubilee	-	100	(100)	-	-
Lancashire Wildlife Trust	-	4,250	-	-	4,250
Big Life Group	846	-	-	-	846
Big Lottery Fund	(3,782)	59,000	(63,171)	-	(7,953)
GMCVO	481	-	-	-	481
Hopwood Hall College	292	-	-	-	292
	2,787	175,129	(173,577)	-	4,339

## 17. Analysis of charitable funds

## Name of restricted fund:

RMBC Early Years  
 RMBC DAF Funding  
 RMBC EYPP  
 RMBC Early Years Inclusive Practice  
 RMBC - NHS While You Wait  
 Asda Foundation  
 Action Together  
 Action Together Rochdale CCC  
 Action Together RRRF  
 Big Lottery Fund Know Your Neighbour  
 Green Spaces Fund  
 Lancashire Wildlife Trust  
 Local Giving Fund  
 Big Life Group  
 Big Lottery Fund  
 GMCVO  
 Hopwood Hall College

## Description, nature and purpose of the fund

To pay for educational and activity costs  
 To pay for educational and activity costs  
 Pupil premium fund  
 SEND support for setting  
 For Community support activities for the elderly waiting for NHS treatment  
 Community Outreach Food Project  
 For strategic development of consortium  
 For Volunteer Week activities and booklet  
 For Burnside's community choir project  
 Community Engagement project  
 For "Deep Roots" community green space project  
 For "Deep Roots" community green space project resources and equipment  
 For resources towards PAVE showcase  
 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 2024
	£	£	£	£
Tangible fixed assets	3,269	-	14,583	17,852
Cash at bank and in hand	87,564	21,315	29,411	138,290
Other net current assets/(liabilities)	6,128	-	(16,711)	(10,583)
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>96,961</b>	<b>21,315</b>	<b>27,283</b>	<b>145,559</b>

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	3,888	-	8,186	12,074
Cash at bank and in hand	124,772	21,315	10,903	156,990
Other net current assets/(liabilities)	3,987	-	(14,750)	(10,763)
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>132,647</b>	<b>21,315</b>	<b>4,339</b>	<b>158,301</b>

## 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.