

BURNSIDE CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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 2025

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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

Objectives and activities

The purposes of the charity are 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, health, 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 for the future, 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 finance year saw a positive increase in room hire income (averaging £35k) and activity within the centre. This financial year built upon this and saw an 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 £42K per annum but with increasing overheads this unrestricted income is quickly allocated.

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

- Home-Start Rochdale & Bury 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.
- Turning Point provided weekly substance (alcohol and drug) recovery support and look set to increase this service to an additional session each week within the next 2025/26 year.
- Self-defence classes were provided for children, adults, and family members. These sessions ran twice a week throughout the whole year.

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- We worked in partnership with KYP who began running their Welfare Advice support services at Burnside. This became a vital free service for Middleton and additional funding has been secured to maintain it.
- The long-standing McGowanettes Dance Troup continued to run weekly sessions for children and teenagers throughout the year. The troupe did incredibly well in all their national competitions and took part in large outdoor community events such as May-Fest.
- The Gay Gordons Manchester delivered weekly Ceilidh dance sessions for adults wanting to socialise and stay active.
- Connect Health continued to run 6-weekly NHS commissioned Pain Management courses for residents who are isolated and long-term sick.
- Riverside Housing held the first Well-Fed/Can-Cook project at Burnside for Riverside Housing tenants, and their Employment & Skills Officer also held one-to-ones with tenants.
- We had an increase in usage from small start-ups such as private community-based counselling services and well-being evening groups for adults.
- NHS service continued to run 13-week diabetes preventative courses within Burnside as a direct health need within the local area. Birch Hill NHS mental health provision ran several of their community outreach sessions at Burnside.

A review of our achievements and performance

As the lead organisation for the Rochdale Community Centre Consortium, we are proud to announce the successful £450k funding awarded from The National Lottery Reaching Communities fund. This marked a significant turning point for our organisation, as we move more towards harnessing the power of grass roots knowledge and lived experience across Rochdale Borough to shape community power, collaborative enterprise and strategic intent.

We maintained our Forest School Provider accreditation this year (the only organisation in the Rochdale Borough to have secured it) and enabled another staff member to be on the Forest School pathway. Significant partnerships were fostered within the year to secure the development of our community Forest School space, aid the co-creation of the space with Manchester School of Architecture and submit funding applications totalling over £30k.

We continued to support families most in need within the local community by offering high-quality child learning and educational development. Ofsted formally inspected the setting in February 2025, where we achieved and maintained our Outstanding grade. Marking an impressive 13-years of Outstanding Early Years practice.

As we continued in our focused family engagement work, complimentary free provision via sensory play sessions 'Burnside Minis' and our 'Invest in Play' parent courses continued to bridge vital transition points.

As reported in the last annual accounts Burnside secured a new 35-year lease with the Diocese of Manchester which includes the house next door, and the decommissioning by Rochdale Council, of the Kick Pitch, with a long-term aim of its change of usage into a carpark. However, the kick pitch removal has been delayed by aspects outside of our control.

Burnside benefited greatly from having consultancy support from a professional change management consultant, who facilitated group sessions with staff and our 2024 Away Day. We began to develop our commitment to not only being a place of trauma-informed practice but moving through that to a place of nurture and healing.

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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, voice, 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 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 2025

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, continue to have Member status of GM Mayors Good Employment Charter 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. Work collaboratively as the strategic lead organisation of Rochdale Community Centre Consortium and foster regional and national collaborations, new ventures and opportunities.
2. Establish relationships with other providers in the neighbourhood and take our services to them.
3. Maintain and promote initiatives which involve and increase joint working with other bodies:
This objective will be focused on RCCC which has a regional objective of developing joint working, collaborative development and greater sustainability within a network of community centres in Rochdale Borough.
4. To recruit, develop and nurture volunteers.

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Growing as an organisation with increasing financial independence and sustainability:

1. Secure ongoing income sources for the future of the organisations core staff.
2. Promote greater use of the Burnside Centre and offer quality provision and facilities that will encourage other people to use us.
3. Continue to lead the foundational development of Rochdale Community Centre Consortium (RCCC) and source partnerships, strategic growth and new opportunities.

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
July 2025

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. This funding came to an end within financial year, therefore the main imperative was to apply and secure core staffing costs for the sustained development of the organisation and financial management of the organisation. In the interim it was passed by the Trustees to access free reserves to cover an initial 6-month period or until external funds were secured.

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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 2025 was £87,237 of which £85,222 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 future decommissioning the Kick Pitch and Burnside taking back the house next door – both offer an exciting opportunity for growth, reenvisioning and cultivating.
3. Core funding to secure the staffing roles is paramount over this next 25/26 finance year to not only continue the good work but develop even further.
4. Burnside Centre to continue to be a centre of excellence by providing quality, meaningful community provision while also being seen as trusted partner in strategic growth across the borough and local region. This will be done by enhanced opportunities (Burnside is waiting to hear on a £2.1m national project where we will be the lead delivery organisation for the Rochdale and Oldham Boroughs), 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.

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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

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 (resigned August 2024)

Mrs Rachel Judge

Mrs Hilary Savage Chair of Trustees

Mrs Jacqueline Mansey

Mr Andrew Watson

Mrs Aminat Oduntan Treasurer (appointed Treasurer from August 2024)

Rev Jennifer Beaumont (appointed May 2025)

Manager

Miss Kerry A. Edwards

Registered Office

36 Burnside Crescent

Langley

Middleton

Manchester

M24 5NN

BURNSIDE CENTRE**Independent Examiners**

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

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 11th July 2025

 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 2025, which are set out on pages 10 to 22.

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

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

Date: 11th July 2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025
(Including Income and Expenditure Account)

| | | Unrestricted Funds | Restricted Funds | Total Funds Year Ended 31 March 2025 | Total Funds Year Ended 31 March 2024 |
|------------------------------------|-----------------|-----------------------|---------------------|---|--|
| | Further Details | £ | £ | £ | £ |
| Income from: | | | | | |
| Donations and legacies | (3) | 2,577 | - | 2,577 | 133 |
| Charitable Activities | (4) | 71,058 | 346,206 | 417,264 | 235,408 |
| Other Trading Activities | (5) | 220 | - | 220 | 5 |
| Bank Interest | | 500 | - | 500 | 46 |
| Other | | - | - | - | 103 |
| Total | | 74,355 | 346,206 | 420,561 | 235,695 |
| Expenditure on: | | | | | |
| Raising Funds | (6) | 879 | | 879 | 265 |
| Charitable Activities | (6) | 83,200 | 325,482 | 408,682 | 248,172 |
| Total | | 84,079 | 325,482 | 409,561 | 248,437 |
| Net income/(expenditure) | | (9,724) | 20,724 | 11,000 | (12,742) |
| Transfers between funds | (17) | - | - | - | - |
| Net movement in funds | | (9,724) | 20,724 | 11,000 | (12,742) |
| Reconciliation of funds | | | | | |
| Total funds brought forward | (17) | 118,276 | 27,283 | 145,559 | 158,301 |
| Total funds carried forward | (17) | 108,552 | 48,007 | 156,559 | 145,559 |

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 2025

Company registration number 07536820

| | Notes | 2025 £ | 2024 £ |
|---|-------|-----------------------|-----------------------|
| Fixed assets: | | | |
| Tangible assets | (11) | 12,390 | 17,852 |
| Total fixed assets | | <u>12,390</u> | <u>17,852</u> |
| Current assets: | | | |
| Stocks | (12) | - | - |
| Debtors | (13) | 9,000 | 8,505 |
| Cash at Bank & in Hand | | 152,434 | 138,290 |
| Total current assets | | <u>161,434</u> | <u>146,795</u> |
| Liabilities: | | | |
| Creditors: Amounts falling due within one year | (15) | 17,265 | 19,088 |
| Net current assets or liabilities | | <u>144,169</u> | <u>127,707</u> |
| Total assets less current liabilities | | 156,559 | 145,559 |
| Creditors: Amounts falling due after more than one year | (16) | - | - |
| Provisions for liabilities | | - | - |
| Total net assets or liabilities | | <u><u>156,559</u></u> | <u><u>145,559</u></u> |
| The funds of the charity: | | | |
| Restricted income funds | (17) | 48,007 | 27,283 |
| Unrestricted income funds | (17) | 108,552 | 118,276 |
| Total charity funds | | <u><u>156,559</u></u> | <u><u>145,559</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 11th July 2025



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 2025

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

| | Year Ended 31 March 2025 £ | Year Ended 31 March 2024 £ |
|--|-------------------------------------|-------------------------------------|
| Net movement in funds | 11,000 | (12,742) |
| Add back depreciation | 5,462 | 7,755 |
| Deduct investment income | - | - |
| Decrease/(increase) in stocks | - | - |
| Decrease/(increase) in debtors | (495) | 1,610 |
| Increase/(decrease) in creditors | (1,823) | (1,790) |
| Net cash used in operating activities | 14,144 | (5,167) |
| Cash flows from investment activities: | | |
| Interest | - | - |
| Purchase of fixed assets | - | (13,533) |
| Net cash provided by investing activities | - | (13,533) |
| Increase/(decrease) in cash and cash equivalents during the year | 14,144 | (18,700) |
| Cash and cash equivalents brought forward | 138,290 | 156,990 |
| Cash and cash equivalents carried forward | 152,434 | 138,290 |

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

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

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

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

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 14 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 (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).

3. Donations and Legacies

| | Unrestricted Year Ended 31 March 2025 £ | Restricted Year Ended 31 March 2025 £ | Total Funds Year Ended 31 March 2025 £ | Total Funds Year Ended 31 March 2024 £ |
|------------------------|--|---|--|--|
| Donations and Gift Aid | 2,577 | - | 2,577 | 133 |
| | <u>2,577</u> | <u>-</u> | <u>2,577</u> | <u>133</u> |

Previous reporting period

| | Unrestricted Year Ended 31 March 2024 £ | Restricted Year Ended 31 March 2024 £ | Total Funds Year Ended 31 March 2024 £ |
|------------------------|--|---|--|
| Donations and Gift Aid | 133 | - | 133 |
| | <u>133</u> | <u>-</u> | <u>133</u> |

4. Income from charitable activities

| | Unrestricted Year Ended 31 March 2025 £ | Restricted Year Ended 31 March 2025 £ | Total Funds Year Ended 31 March 2025 £ | Total Funds Year Ended 31 March 2024 £ |
|--------------------------------------|--|---|--|--|
| Room Rental & Catering | 42,108 | - | 42,108 | 35,522 |
| Student Placement Fees | 340 | - | 340 | 816 |
| Parental Fees | 16,610 | - | 16,610 | 20,989 |
| Unrestricted grants: | | | | |
| RMBC | 12,000 | - | 12,000 | 12,000 |
| Action Together Playgroup | - | - | - | 250 |
| Action Together | - | 4,500 | 4,500 | - |
| Awards for All | - | 9,000 | 9,000 | - |
| Big Lottery Fund | - | 44,250 | 44,250 | 59,000 |
| Big Lottery Fund Know Your Neighbour | - | 12,500 | 12,500 | 16,500 |
| The National Lottery Fund | - | 163,333 | 163,333 | - |
| Green Spaces Fund | - | 850 | 850 | 3,400 |
| Groundwork VCSE Energy | - | 6,338 | 6,338 | - |
| Local Giving Fund | - | - | - | 500 |
| RMBC Early Years | - | 98,061 | 98,061 | 76,238 |
| RMBC Early Years EYPP | - | 3,643 | 3,643 | 6,545 |
| RMBC SEN | - | 2,231 | 2,231 | - |
| RMBC Early Years Inclusive Practice | - | - | - | 420 |
| RMBC Early Years DAF | - | - | - | 828 |
| Tesco | - | 500 | 500 | - |
| Asda Foundation | - | 1,000 | 1,000 | 2,400 |
| | 71,058 | 346,206 | 417,264 | 235,408 |

Previous reporting period

| | Unrestricted Year Ended 31 March 2024 £ | Restricted Year Ended 31 March 2024 £ | Total Funds Year Ended 31 March 2024 £ |
|--------------------------------------|--|---|--|
| Room Rental & Catering | 35,522 | - | 35,522 |
| Student Placement Fees | 816 | - | 816 |
| Parental Fees | 20,989 | - | 20,989 |
| Unrestricted grants: | | | |
| RMBC | 12,000 | - | 12,000 |
| Action Together Playgroup | 250 | - | 250 |
| Restricted grants: | | | - |
| Big Lottery Fund | - | 59,000 | 59,000 |
| Big Lottery Fund Know Your Neighbour | - | 16,500 | 16,500 |
| Green Spaces Fund | - | 3,400 | 3,400 |
| Local Giving Fund | - | 500 | 500 |
| RMBC Early Years | - | 76,238 | 76,238 |
| RMBC Early Years EYPP | - | 6,545 | 6,545 |
| RMBC Early Years Inclusive Practice | - | 420 | 420 |
| RMBC Early Years DAF | - | 828 | 828 |
| Asda Foundation | - | 2,400 | 2,400 |
| | 69,577 | 165,831 | 235,408 |

5. Income from other trading activities

| | Unrestricted Year Ended 31 March 2025 £ | Restricted Year Ended 31 March 2025 £ | Total Funds Year Ended 31 March 2025 £ | Total Funds Year Ended 31 March 2024 £ |
|-------------|--|---|--|--|
| Fundraising | 220 | - | 220 | 5 |
| | <u>220</u> | <u>-</u> | <u>220</u> | <u>5</u> |

Previous reporting period

| | Unrestricted Year Ended 31 March 2024 £ | Restricted Year Ended 31 March 2024 £ | Total Funds Year Ended 31 March 2024 £ |
|-------------|--|---|--|
| Fundraising | 5 | - | 5 |
| | <u>5</u> | <u>-</u> | <u>5</u> |

6. Expenditure

| | Activities £ | Year Ended 31 March 2025 £ | Year Ended 31 March 2024 £ |
|--------------------------------------|-----------------|-------------------------------------|-------------------------------------|
| Expenditure on raising funds: | | | |
| Advertising and marketing | 738 | 738 | 186 |
| Registration fees | 141 | 141 | 79 |
| | <u>879</u> | <u>879</u> | <u>265</u> |

Expenditure on charitable activities:

| | | | |
|-----------------------------|----------------|----------------|----------------|
| Employment Costs | 175,130 | 175,130 | 152,808 |
| Recruitment | 200 | 200 | - |
| Training | 1,083 | 1,083 | 4,348 |
| Bad Debts | 45 | 45 | - |
| Tutor Fees | 2,121 | 2,121 | 1,835 |
| Resource Materials | 21,947 | 21,947 | 19,680 |
| Caretaking and Gardening | 1,540 | 1,540 | 420 |
| Database Costs | 2,670 | 2,670 | 646 |
| Activities | 10,973 | 10,973 | 5,821 |
| Travel Expenses | 1,509 | 1,509 | 1,308 |
| Project Costs | 120,000 | 120,000 | - |
| DBS Fees | 192 | 192 | - |
| Administration Costs | 4,805 | 4,805 | 5,200 |
| Computer & IT Costs | - | - | 354 |
| Repairs and Maintenance | 18,977 | 18,977 | 16,632 |
| Refreshments | 4,682 | 4,682 | 2,782 |
| Heat, Light & Water | 7,725 | 7,725 | 6,353 |
| Subscriptions | 2,834 | 2,834 | 3,056 |
| Donations Paid | 525 | 525 | 966 |
| Cleaning | 7,665 | 7,665 | 1,379 |
| Telephone & Internet | 2,469 | 2,469 | 2,013 |
| Rent and Rates | 9,400 | 9,400 | 8,240 |
| Bank Charges | 428 | 428 | 601 |
| Insurance | 4,381 | 4,381 | 4,315 |
| Governance Costs | 1,576 | 1,576 | 1,648 |
| Post, Printing & Stationery | 343 | 343 | 12 |
| Depreciation | 5,462 | 5,462 | 7,755 |
| | <u>408,682</u> | <u>408,682</u> | <u>248,172</u> |
| Total Expenditure | <u>409,561</u> | <u>409,561</u> | <u>248,437</u> |

| | | |
|--------------------|----------------|----------------|
| Unrestricted funds | 84,079 | 58,826 |
| Restricted funds | 325,482 | 189,611 |
| | <u>409,561</u> | <u>248,437</u> |

7. Analysis of expenditure on charitable activities

| | Playgroup Activities £ | Community Centre Activities | Total 2025 £ |
|-----------------------------|------------------------------|-----------------------------------|-----------------|
| Advertising and marketing | - | 738 | 738 |
| Registration fees | 141 | - | 141 |
| Employment Costs | 90,628 | 84,502 | 175,130 |
| Recruitment | - | 200 | 200 |
| Training | 225 | 858 | 1,083 |
| Bad Debts | - | 45 | 45 |
| Tutor Fees | - | 2,121 | 2,121 |
| Resource Materials | 9,807 | 12,140 | 21,947 |
| Caretaking and Gardening | 1,540 | - | 1,540 |
| Database Costs | - | 2,670 | 2,670 |
| Activities | 2,601 | 8,372 | 10,973 |
| Travel Expenses | 211 | 1,298 | 1,509 |
| Project Costs | - | 120,000 | 120,000 |
| DBS Fees | - | 192 | 192 |
| Administration Costs | 4,000 | 805 | 4,805 |
| Computer & IT Costs | - | - | - |
| Repairs and Maintenance | 1,108 | 17,869 | 18,977 |
| Refreshments | 1,161 | 3,521 | 4,682 |
| Heat, Light & Water | - | 7,725 | 7,725 |
| Subscriptions | 290 | 2,544 | 2,834 |
| Donations Paid | - | 525 | 525 |
| Cleaning | - | 7,665 | 7,665 |
| Telephone & Internet | - | 2,469 | 2,469 |
| Rent and Rates | 8,500 | 900 | 9,400 |
| Bank Charges | 248 | 180 | 428 |
| Insurance | 333 | 4,048 | 4,381 |
| Governance Costs | - | 1,576 | 1,576 |
| Post, Printing & Stationery | - | 343 | 343 |
| Depreciation | 1,584 | 3,878 | 5,462 |
| | 122,377 | 287,184 | 409,561 |

8. Allocation of governance and support costs

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

| | General Support | Governance | Total 2025 | Basis of apportionment |
|------------------------|-----------------|------------|------------|------------------------|
| Accountancy Fees | - | 978 | 978 | type of expense |
| Payroll Bureau Charges | 598 | - | 598 | type of expense |
| | 598 | 978 | 1,576 | |

Previous reporting period

| | 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 | |

9. Analysis of staff costs

| | Year Ended 31 March 2025 | Year Ended 31 March 2024 |
|-----------------------|--------------------------------|--------------------------------|
| | £ | £ |
| Wages and Salaries | 162,612 | 143,554 |
| Redundancy | - | - |
| Social Security Costs | 7,798 | 4,707 |
| Pension Costs | 4,720 | 4,547 |
| | <u>175,130</u> | <u>152,808</u> |
| Charitable activities | 175,130 | 152,808 |
| Support costs | - | - |
| | <u>175,130</u> | <u>152,808</u> |

The average number of employees during the year was 8 (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 £36,572 (previous year: £32,546 (gross plus employer pensions)). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

| | Year Ended 31 March 2025 | Year Ended 31 March 2024 |
|------------------------------|--------------------------------|--------------------------------|
| | £ | £ |
| Independent examination fees | 978 | 950 |
| | <u>978</u> | <u>950</u> |

11. Tangible Fixed Assets

| | Building Refurbishments | Fixtures and Fittings | Computer Equipment | Office Equipment | Total |
|-----------------------|----------------------------|--------------------------|-----------------------|---------------------|----------------|
| Cost | £ | £ | £ | £ | £ |
| At 1 April 2024 | 75,182 | 47,121 | 19,008 | 15,383 | 156,694 |
| Additions | - | - | - | - | - |
| At 31 March 2025 | <u>75,182</u> | <u>47,121</u> | <u>19,008</u> | <u>15,383</u> | <u>156,694</u> |
| | | | | | |
| Depreciation | | | | | |
| At 1 April 2024 | 69,263 | 37,062 | 18,809 | 13,708 | 138,842 |
| Charge for Year | 1,973 | 2,727 | 199 | 563 | 5,462 |
| At 31 March 2025 | <u>71,236</u> | <u>39,789</u> | <u>19,008</u> | <u>14,271</u> | <u>144,304</u> |
| | | | | | |
| NET BOOK VALUE | | | | | |
| At 31 March 2025 | <u>3,946</u> | <u>7,332</u> | <u>-</u> | <u>1,112</u> | <u>12,390</u> |
| At 31 March 2024 | <u>5,919</u> | <u>10,059</u> | <u>199</u> | <u>1,675</u> | <u>17,852</u> |

12. Stocks

The organisation does not hold stocks of any items.

13. Analysis of debtors

| | 2025 | 2024 |
|-------------|--------------|--------------|
| | £ | £ |
| Debtors | 3,760 | 3,106 |
| Prepayments | 5,240 | 5,399 |
| | <u>9,000</u> | <u>8,505</u> |

Debtors and prepayments related to unrestricted funds £8,785 and restricted funds £215 (2024: £7,966/£539).

14. Creditors: amounts falling due within one year

| | 2025 | 2024 |
|---|---------------|---------------|
| | £ | £ |
| Creditors | 5,318 | 3,138 |
| Short-term compensated absences (holiday pay) | 3,861 | - |
| Other creditors and accruals | 2,086 | 1,200 |
| Deferred income | 6,000 | 14,750 |
| | <u>17,265</u> | <u>19,088</u> |

15. Deferred income

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

| | |
|---|--------------|
| Balance as at 1 April 2024 | 14,750 |
| Amount released to income earned from charitable activities | (14,750) |
| Amount deferred in year | 6,000 |
| Balance at 31 March 2025 | <u>6,000</u> |

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

| | 2025 | 2024 |
|----------------------------|----------|----------|
| | £ | £ |
| Provisions for liabilities | - | - |
| | <u>-</u> | <u>-</u> |

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

| | Balance at 1 April 2024 | Incoming Resources | Resources Expended | Transfers | Balance at 31 March 2025 |
|-----------------|----------------------------|-----------------------|-----------------------|-----------|-----------------------------|
| | £ | £ | £ | £ | £ |
| General Fund | 96,961 | 74,355 | (84,079) | - | 87,237 |
| Designated Fund | 21,315 | - | - | - | 21,315 |
| | 118,276 | 74,355 | (84,079) | - | 108,552 |

Previous reporting period

| | 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 |

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 2024 | Incoming Resources | Resources Expended | Transfers | Balance at 31 March 2025 |
|--------------------------------------|----------------------------|-----------------------|-----------------------|-----------|-----------------------------|
| | £ | £ | £ | £ | £ |
| RMBC Early Years | 2,856 | 98,061 | (98,928) | - | 1,989 |
| RMBC EYPP | 6,147 | 3,643 | (4,034) | - | 5,756 |
| RMBC Early Years Inclusive Practice | - | 2,231 | (2,231) | - | - |
| Action Together | - | 4,500 | (4,500) | - | - |
| Awards for All | - | 9,000 | (2,482) | - | 6,518 |
| Big Lottery Fund | - | 44,250 | (44,250) | - | - |
| Groundwork VCSE Energy | - | 6,338 | (6,338) | - | - |
| Asda Foundation | 5,673 | 1,000 | (2,768) | - | 3,905 |
| Tesco | - | 500 | (500) | - | - |
| Action Together Rochdale CCC | 2,820 | - | (2,820) | - | - |
| Action Together RRRF | 1,738 | - | (1,738) | - | - |
| Big Lottery Fund Know Your Neighbour | 3,860 | 12,500 | (15,498) | - | 862 |
| The National Lottery Fund | - | 163,333 | (137,497) | - | 25,836 |
| Green Spaces Fund | 4,189 | 850 | (1,898) | - | 3,141 |
| | 27,283 | 346,206 | (325,482) | - | 48,007 |

Analysis of movements in restricted funds

Previous reporting period

| | Balance at 1 April 2023 | Incoming Resources | Resources Expended | Transfers | Balance at 31 March 2024 |
|--------------------------------------|----------------------------|-----------------------|-----------------------|-----------|-----------------------------|
| | £ | £ | £ | £ | £ |
| 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 |

17. Analysis of charitable funds

Name of restricted fund:

RMBC Early Years
RMBC EYPP
RMBC Early Years Inclusive Practice
Action Together
Awards for All
Big Lottery Fund
Groundwork VCSE Energy
Asda Foundation
Tesco
Action Together Rochdale CCC
Action Together RRRF
Big Lottery Fund Know Your Neighbour
The National Lottery Fund
Green Spaces Fund

Description, nature and purpose of the fund

To pay for educational and activity costs
Pupil premium fund
SEND support for setting
For External Wall Mural Art Installation
For Community Choir Project
For core funding for staff costs and development
For installation of LED energy lighting upgrade
Community Outreach Food Project
For family and young children provision resources
For Volunteer Week activities and booklet
For Burnside's community choir project
Community Engagement project
For Rochdale Community Centre Consortium Development costs
For "Deep Roots" community green space project

18. Analysis of net assets between funds

| | Unrestricted funds | Designated funds | Restricted funds | Total 2025 |
|--|-----------------------|---------------------|---------------------|----------------|
| | £ | £ | £ | £ |
| Tangible fixed assets | 2,015 | - | 10,375 | 12,390 |
| Cash at bank and in hand | 102,272 | 21,315 | 28,847 | 152,434 |
| Other net current assets/(liabilities) | (17,050) | - | 8,785 | (8,265) |
| Creditors of more than one year | - | - | - | - |
| Total | 87,237 | 21,315 | 48,007 | 156,559 |

Previous reporting period

| | 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 | - | - | - | - |
| Total | 96,961 | 21,315 | 27,283 | 145,559 |

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.