

**BIRCH COMMUNITY ASSOCIATION AND
BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2023**

Birch Community Association Registered Charity No. 1151781

Birch Community Centre Registered Charity No. 1151781-1

**BIRCH COMMUNITY ASSOCIATION AND
BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

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**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

Report of the trustees for the year ended 31st March 2023

The trustees present their annual directors' report and financial statements of the charities for the year ended 31st March 2023.

The financial statements comply with the Charities Act 2011, 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 Birch in Rusholme and the neighbourhood thereof without distinction of sex, sexual orientation, nationality, age, disability, race or of political, religious or other opinions by associating together the inhabitants and the statutory authorities, voluntary and other organisations and inhabitants 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.

Currently the main activities of the charity are running and maintaining Birch Community Centre. The charity hosts community events, and regular community activities, and provides facilities for hire to local residents.

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.

A review of our achievements and performance

During the year, we provided a venue for local activities such as Scouts, Martial Arts classes, Mikron Theatre Company productions, Polling Station, Allotment Society Show, Quiz Nights, Music concerts and Recitals and MP's surgeries. All of these are local activities educating or otherwise benefiting the local community.

Financial review

The financial position of the charity is strong.

We have been able to supplement funds by holding fundraising events and hiring out the hall, community room and kitchen for private use when it is not required for community events. We continue to be supported by regular donations from individuals in the local community.

Work has begun to renovate and renew the Centre building and to expand its potential to benefit the whole community. We have been successful in bidding for grants to help with the cost of repairing and renovating the internal and the external structure of the building.

We are actively looking to expand the financial potential of the building and maximise the grant funding from all sources in order to financially back a variety of groups that the trustees believe will be of benefit to the inhabitants of the area and the general public.

BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE (LINKED CHARITIES)

We are aware that we may need to call on the reserves that we have built up in future years.

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 2023 was £55,401 of which £46,919 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 twelve 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.

Risk management

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

Structure, governance and management

Birch Community Association is a charitable incorporated organisation and governed by its constitution dated 2nd December 2021. It was registered as a charity by the Charity Commission on 7th December 2020.

On the 4th December 2020 the Charity Commission appointed Birch Community Association, under the power given in section 80 of the Charities Act 2011, the trustee of Birch Community Centre, formerly charity registration number 506244-1. The title to the land was transferred to Birch Community Association in trust for the charity.

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 until the following Annual General meeting where they may or may not be re-appointed. There is no upper limit to how long trustees can serve.

Trustee induction and training

Trustees are sent electronic copies of the articles of Association and fellow trustees explain their duties to them. New trustees are advised to read up on the duties of a trustee that can be found on the internet.

Organisation

The board of trustees administers the charity. The board normally meets once a month. One centre manager and one part time financial assistant are appointed by the trustees to manage the day-to-day running of the centre.

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

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: Birch Community Association

Charity Number: 1151781

Linked Charity: Birch Community Centre

Charity Number: 1151781-1

Directors and trustees

The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Amanda Childs Treasurer

Jonathon Grosskopf

Harry Spooner Chair

Professor Jim Aulich

Jim Battle

Tim Wilcox

Senior Managers

Jonny Hodgkinson (Centre Manager)

Yana Anderton (Finance Assistant)

Registered Office

Brighton Grove

Manchester

M14 5JT

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

Bankers

Co-operative Bank plc

1 Balloon Street

Manchester

M60 4EP

Unity Trust Bank plc

Nine Brindleyplace

Birmingham

B1 2HB

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Birch Community Association 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

Amanda Childs
Treasurer

Date: 9th January 2024

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)
REGISTERED CHARITY NUMBERS 1151781 AND 1151781-1**

I report on the accounts of the charities, for the year ended 31st March 2023 which are set out on pages 7 to 21.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity 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 preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners 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 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 have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- 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.

Signed: *A.M. King*

AM King FCCA
Date: 9th January 2024

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

LINKED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2023

		Birch Community Centre	Birch Community Association			Birch Community Association
		Restricted Funds	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
Further Details		£	£	£	£	£
Income from:						
Donations and legacies	(3)	-	3,685	-	3,685	26,200
Charitable Activities	(4)	41,823	-	6,843	48,666	47,344
Other Trading Activities	(5)	-	66,819	-	66,819	43,546
Investment Income		-	565	-	565	49
Other Income		-	107	-	107	343
Total		41,823	71,176	6,843	119,842	117,482
Expenditure on:						
Raising Funds	(6)	-	1,271	-	1,271	2,402
Charitable Activities	(6)	50,704	67,653	6,725	125,082	85,846
Other	(6)	-	226	-	226	115
Total		50,704	69,150	6,725	126,579	88,363
Net income/(expenditure)		(8,881)	2,026	118	(6,737)	29,119
Transfers between funds	(15)	39,535	(39,947)	412	-	-
Net movement in funds		30,654	(37,921)	530	(6,737)	29,119
Reconciliation of funds						
Total funds brought forward	(15)	1,159,280	93,322	3,100	1,255,702	1,226,583
Total funds carried forward	(15)	1,189,934	55,401	3,630	1,248,965	1,255,702

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 12 to 21 form part of these accounts.

Previous reporting period

LINKED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2022

		Birch Community Centre	Birch Community Association		Total Funds Year Ended 31 March 2022
		Restricted Funds £	Unrestricted Funds £	Restricted Funds £	£
Income from:					
Donations and legacies	(3)	8,520	17,680	-	26,200
Charitable Activities	(4)	43,177	-	4,167	47,344
Other Trading Activities	(5)	16	43,530	-	43,546
Investment Income		-	49	-	49
Other Income		-	343	-	343
Total		51,713	61,602	4,167	117,482
Expenditure on:					
Raising Funds	(6)	-	2,402	-	2,402
Charitable Activities	(6)	21,013	51,975	12,858	85,846
Other	(6)	-	115	-	115
Total		21,013	54,492	12,858	88,363
Net income/(expenditure)		30,700	7,110	(8,691)	29,119
Transfers between funds	(15)	10,780	(10,780)	-	-
Net movement in funds		41,480	(3,670)	(8,691)	29,119
Reconciliation of funds					
Total funds brought forward	(15)	1,117,800	96,992	11,791	1,226,583
Total funds carried forward	(15)	1,159,280	93,322	3,100	1,255,702

LINKED BALANCE SHEET AS AT 31 MARCH 2023

	Notes	Birch Community Centre 2023 £	Birch Community Association 2023 £	Total 2023 £	Birch Community Association 2022 £
Fixed assets:					
Tangible assets	(11)	1,189,934	10,492	1,200,426	1,170,365
Total fixed assets		1,189,934	10,492	1,200,426	1,170,365
Current assets:					
Debtors	(12)	-	17,709	17,709	15,288
Cash at Bank & in Hand		-	49,431	49,431	93,834
Total current assets		-	67,140	67,140	109,122
Liabilities:					
Creditors: Amounts falling due within one year	(13)	-	18,601	18,601	23,785
Net current assets or liabilities		-	48,539	48,539	85,337
Total assets less current liabilities		1,189,934	59,031	1,248,965	1,255,702
Total net assets or liabilities		1,189,934	59,031	1,248,965	1,255,702
The funds of the charity:					
Restricted income funds	(15)	1,189,934	3,630	1,193,564	1,162,380
Unrestricted income funds	(15)	-	55,401	55,401	93,322
Total charity funds		1,189,934	59,031	1,248,965	1,255,702

Approved by the trustees on 9th January 2024

Amanda Childs Treasurer

The notes on pages 12 to 21 form part of these accounts.

Previous reporting period

LINKED BALANCE SHEET AS AT 31 MARCH 2022

	Notes	Birch Community Centre 2022 £	Birch Community Association 2022 £	Total 2022 £
Fixed assets:				
Tangible assets	(11)	1,159,280	11,085	1,170,365
Total fixed assets		1,159,280	11,085	1,170,365
Current assets:				
Debtors	(12)	-	15,288	15,288
Cash at Bank & in Hand		-	93,834	93,834
Total current assets		-	109,122	109,122
Liabilities:				
Creditors: Amounts falling due within one year	(13)	-	23,785	23,785
Net current assets or liabilities		-	85,337	85,337
Total assets less current liabilities		1,159,280	96,422	1,255,702
Total net assets or liabilities		1,159,280	96,422	1,255,702
The funds of the charity:				
Restricted income funds	(15)	1,159,280	3,100	1,162,380
Unrestricted income funds	(15)	-	93,322	93,322
Total charity funds		1,159,280	96,422	1,255,702

Linked Statement of Cash Flows for the year ending 31 March 2023

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

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Net movement in funds	(6,737)	29,119
Add back depreciation	23,630	12,973
Deduct investment income	(565)	(49)
Decrease/(increase) in debtors	(2,421)	(4,508)
Increase/(decrease) in creditors	(5,184)	16,632
Net cash used in operating activities	8,723	54,167
Cash flows from investment activities:		
Interest	565	49
Purchase of fixed assets	(53,691)	(59,796)
Net cash provided by investing activities	(53,126)	(59,747)
Increase/(decrease) in cash and cash equivalents during the year	(44,403)	(5,580)
Cash and cash equivalents brought forward	93,834	99,414
Cash and cash equivalents carried forward	49,431	93,834

Notes to the accounts

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

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued 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 5 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 15.

(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 7.

(g) Costs of raising funds

The costs of raising funds consists of licence fees.

(h) Charitable Activities

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

Notes to the accounts

(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:

Equipment	16.67% on cost
Fixtures and Fittings	16.67% on cost
Building Refurbishment	20% on cost
Birch Community Centre Land and Buildings	at valuation

The building known as Birch Community Centre is run by Birch Community Association as an appointed trustee under section 80 of the Charities Act 2011. The Charity Commission has linked the two charities and the insurance value of the building is now incorporated into these accounts.

(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 charity currently does administers contributions to an auto enrolment pension scheme.

The charity has no liability beyond making its contributions and paying across the deductions for the employees contributions.

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 (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil).

3. Donations and Legacies

	Birch Community Centre Restricted	Birch Community Association Unrestricted	Birch Community Association Restricted	Total Funds	Birch Community Association Total Funds
	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2022
		£	£	£	£
Donations	-	3,685	-	3,685	9,663
General grants:					
MCC Local Restrictions Support	-	-	-	-	16,537
	-	3,685	-	3,685	26,200

Previous reporting period

	Birch Community Centre Restricted	Birch Community Association Unrestricted	Birch Community Association Restricted	Total Funds
	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022
		£	£	£
Donations	8,520	1,143	-	9,663
General grants:				
MCC Local Restrictions Support	-	16,537	-	16,537
	8,520	17,680	-	26,200

Notes to the accounts

4. Income from charitable activities

	Birch Community Centre Restricted	Birch Community Association Unrestricted	Birch Community Association Restricted	Total Funds	Birch Community Association Total Funds
	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£	£	£	£
Restricted grants:					
Ambition for Ageing	-	-	-	-	499
Biffa	41,823	-	-	41,823	43,177
MCC NIF	-	-	-	-	1,000
One Manchester	-	-	-	-	2,000
HMRC CVJRS	-	-	-	-	668
Transport for Greater Manchester	-	-	2,000	2,000	-
Greater Sport	-	-	4,843	4,843	-
	41,823	-	6,843	48,666	47,344

Previous reporting period

	Birch Community Centre Restricted	Birch Community Association Unrestricted	Birch Community Association Restricted	Total Funds
	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022
	£	£	£	£
Restricted grants:				
Ambition for Ageing	-	-	499	499
Biffa	43,177	-	-	43,177
MCC NIF	-	-	1,000	1,000
One Manchester	-	-	2,000	2,000
HMRC CVJRS	-	-	668	668
	43,177	-	4,167	47,344

Notes to the accounts

5. Income from other trading activities

	Birch Community Centre Restricted	Birch Community Association Unrestricted	Birch Community Association Restricted	Total Funds	Birch Community Association Total Funds
	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£	£	£	£
Fundraising events	-	1,612	-	1,612	714
Solar Panel Income	-	-	-	-	104
Birch Tavern Income	-	4,843	-	4,843	3,994
Rental income	-	60,364	-	60,364	38,734
	-	66,819	-	66,819	43,546

Previous reporting period

	Birch Community Centre Restricted	Birch Community Association Unrestricted	Birch Community Association Restricted	Total Funds
	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022
	£	£	£	£
Fundraising events	-	714	-	714
Solar Panel Income	16	88	-	104
Birch Tavern Income	-	3,994	-	3,994
Rental income	-	38,734	-	38,734
	16	43,530	-	43,546

Notes to the accounts

6. Expenditure

	Birch Community Centre	Birch Community Association		Birch Community Association
	Building Costs	Children's Projects and Running Costs	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£	£	£
Expenditure on raising funds:				
Licence fees	-	1,083	1,083	2,099
Website	-	188	188	183
Fundraising	-	-	-	120
	-	1,271	1,271	2,402
Expenditure on charitable activities:				
Employment Costs	-	43,330	43,330	36,899
Consultancy	-	645	645	-
Resource Materials and Activities	-	6,761	6,761	1,901
Minor Equipment	2,760	1,859	4,619	2,427
Repairs and Maintenance	25,406	2,726	28,132	14,853
Bank Charges	-	28	28	20
Subscriptions	-	76	76	-
Donations Paid	-	120	120	-
Bad Debts	-	(677)	(677)	1,902
Refreshments	-	992	992	3,166
Heat, Light & Water	-	4,822	4,822	3,681
IT Maintenance	-	-	-	493
Cleaning and Waste Disposal	-	4,935	4,935	1,925
Telephone	-	730	730	695
Rent and Rates	-	276	276	123
Insurance	1,913	1,019	2,932	2,666
Governance and Support Costs	-	2,967	2,967	1,696
Post, Printing & Stationery	-	764	764	426
Depreciation	20,625	3,005	23,630	12,973
	50,704	74,378	125,082	85,846
Other expenditure:				
Sundries	-	226	226	115
	-	226	226	115
	50,704	75,875	126,579	88,363
Restricted funds			57,429	33,871
Unrestricted funds			69,150	54,492
			126,579	88,363

Notes to the accounts

7. Analysis of expenditure on charitable activities

As per note 6.

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 2023	Basis of apportionment
Accountancy Fees	-	1,380	1,380	type of expense
Accountancy Support	534	-	534	type of expense
Accountancy Software	464	-	464	type of expense
Payroll Bureau Fees	589	-	589	type of expense
	<u>1,587</u>	<u>1,380</u>	<u>2,967</u>	

Birch Community Association:

Accountancy Fees	-	1,380	1,380
Accountancy Support	534	-	534
Accountancy Software	464	-	464
Payroll Bureau Fees	589	-	589
	<u>1,587</u>	<u>1,380</u>	<u>2,967</u>

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	1,080	1,080	type of expense
Payroll Bureau Fees	616	-	616	type of expense
	<u>616</u>	<u>1,080</u>	<u>1,696</u>	

Birch Community Centre:

Consultancy	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

Birch Community Association:

Accountancy Fees	-	1,080	1,080
Payroll Bureau Fees	616	-	616
	<u>616</u>	<u>1,080</u>	<u>1,696</u>

9. Analysis of staff costs

	Birch Community Association Year Ended 31 March 2023 £	Birch Community Association Year Ended 31 March 2022 £
Wages and Salaries	42,029	35,854
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	1,301	1,045
	<u>43,330</u>	<u>36,899</u>
Charitable activities	43,330	36,899
Support costs	-	-
	<u>43,330</u>	<u>36,899</u>

The average number of employees during the year was 3 (previous year: 3).

The charity considers its key management personnel comprises the trustees and Managers. The total employment benefits, including employer pension contributions of the key management personnel were £33,835 (previous year: £25,627). No employee has benefits in excess of £60,000 (previous year: none).

Notes to the accounts

10. Independent Examiner Fees

	Birch Community Association Year Ended 31 March 2023 £	Birch Community Association Year Ended 31 March 2022 £
Independent examination fees	1,380	1,080
	<u>1,380</u>	<u>1,080</u>

11. Tangible Fixed Assets

	Birch Community Centre		Birch Community Association			
	Land and Buildings	Building Refurbishment	Building Refurbishment	Equipment	Fixtures and Fittings	Total
Cost	£		£	£	£	£
At 1st April 2022	1,117,800	51,850	11,098	10,636	12,210	1,203,594
Additions	-	51,279	-	-	2,412	53,691
At 31st March 2023	<u>1,117,800</u>	<u>103,129</u>	<u>11,098</u>	<u>10,636</u>	<u>14,622</u>	<u>1,257,285</u>
Depreciation						
At 1st April 2022	-	10,370	9,176	9,470	4,213	33,229
Charge for Year	-	20,625	642	267	2,096	23,630
At 31st March 2023	<u>-</u>	<u>30,995</u>	<u>9,818</u>	<u>9,737</u>	<u>6,309</u>	<u>56,859</u>
NET BOOK VALUE						
At 31st March 2023	<u>1,117,800</u>	<u>72,134</u>	<u>1,280</u>	<u>899</u>	<u>8,313</u>	<u>1,200,426</u>
At 31st March 2022	<u>1,117,800</u>	<u>41,480</u>	<u>1,922</u>	<u>1,166</u>	<u>7,997</u>	<u>1,170,365</u>

Birch Community Association has been appointed as trustee to run The Birch Community Centre and vest the land in the charitable company in trust for the charity under section 80 of the Charities Act 2011.

The Birch Community Centre building insurance valuation was provided by surveyors in June 2020.

12. Analysis of debtors

	Birch Community Centre 2023 £	Birch Community Association 2023 £	Total 2023 £	Birch Community Association 2022 £
Debtors	-	13,281	13,281	11,703
Prepayments	-	4,428	4,428	3,585
	<u>-</u>	<u>17,709</u>	<u>17,709</u>	<u>15,288</u>

Debtors and prepayments related to restricted funds £nil (2022: £nil) and unrestricted funds £17,709 (2022: £15,288).

Notes to the accounts

13. Creditors: amounts falling due within one year

	Birch Community Centre 2023 £	Birch Community Association 2023 £	2023 £	Birch Community Association 2022 £
Creditors	-	4,920	4,920	4,134
Short-term compensated absences (holiday pay)	-	-	-	-
Deferred Income	-	12,161	12,161	18,127
Other creditors and accruals	-	1,520	1,520	1,524
Taxation and social security costs	-	-	-	-
	-	18,601	18,601	23,785

14. Deferred income

	Birch Community Centre 2023 £	Birch Community Association 2023 £
Deferred income comprises rental income received in advance.		
Balance as at 1st April 2022	-	18,127
Amount released to income earned from charitable activities	-	(18,127)
Amount deferred in year	-	12,161
Balance at 31st March 2023	-	12,161

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Birch Community Association			
	Balance at 1 April 2022 £	Incoming Resources £	Resources Expended £	Balance at 31 March 2023 £
General Fund	93,322	71,176	(69,150)	55,401
	93,322	71,176	(69,150)	55,401

Previous reporting period

	Birch Community Association			
	Balance at 1 April 2021 £	Incoming Resources £	Resources Expended £	Balance at 31 March 2022 £
General Fund	96,992	61,602	(54,492)	93,322
	96,992	61,602	(54,492)	93,322

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Notes to the accounts

15. Analysis of charitable funds

Analysis of movements in restricted funds

	Linked Birch Community Centre and Birch Community Association				
	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Birch Community Centre	1,159,280	41,823	(50,704)	39,535	1,189,934
Greater Manchester Police	1,500	-	-	-	1,500
Transport for Greater Manchester	-	2,000	(402)	412	2,010
Greater Sport	-	4,843	(4,843)	-	-
One Manchester	1,600	-	(1,480)	-	120
	<u>1,162,380</u>	<u>48,666</u>	<u>(57,429)</u>	<u>39,947</u>	<u>1,193,564</u>

Previous reporting period

	Birch Community Association				
	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Birch Community Centre	1,117,800	51,713	(21,013)	10,780	1,159,280
Ambition for Ageing	-	499	(499)	-	-
Greater Manchester Police	2,500	-	(1,000)	-	1,500
One Manchester	-	2,000	(400)	-	1,600
HMRC CVJRS	-	668	(668)	-	-
Office for Social Responsibility	1,486	-	(1,486)	-	-
Greater Manchester NHS MH FT	3,065	-	(3,065)	-	-
MCC NIF	4,740	1,000	(5,740)	-	-
	<u>1,129,591</u>	<u>55,880</u>	<u>(33,871)</u>	<u>10,780</u>	<u>1,162,380</u>

15. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Birch Community Centre	for the valuation and upkeep and maintenance of the building occupied by Birch Community Association
Greater Manchester Police	for planters near the centre and new chairs
Transport for Greater Manchester	for a bike store. The balance on this fund represents future depreciation.
Greater Sport	for Tai Chi classes
One Manchester	for Community Taster sessions

16. Analysis of net assets between funds

	Birch Community Centre	Birch Community Association			
	Restricted Funds	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£	£
Tangible fixed assets	1,189,934	8,482	-	2,010	1,200,426
Cash at bank and in hand	-	47,811	-	1,620	49,431
Other net current assets/(liabilities)	-	(892)	-	-	(892)
Total	1,189,934	55,401	-	3,630	1,248,965

Previous reporting period

	Birch Community Centre	Birch Community Association			
	Restricted Funds	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£	£
Tangible fixed assets	1,159,280	11,085	-	-	1,170,365
Cash at bank and in hand	-	90,734	-	3,100	93,834
Other net current assets/(liabilities)	-	(8,497)	-	-	(8,497)
Total	1,159,280	93,322	-	3,100	1,255,702

17. 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.

Linked Income and Expenditure Account

	Birch Community Centre Year Ended 31 March 2023 £	Birch Community Association Year Ended 31 March 2023 £	Total Year Ended 31 March 2023 £	Birch Community Association Year Ended 31 March 2022 £
Income				
Donations	-	3,685	3,685	9,663
General grants:				
MCC Local Restrictions Support	-	-	-	16,537
Investment Income	-	565	565	49
Other Income	-	107	107	343
Restricted grants:				
Ambition for Ageing	-	-	-	499
Biffa	41,823	-	41,823	43,177
MCC NIF	-	-	-	1,000
One Manchester	-	-	-	2,000
HMRC CVJRS	-	-	-	668
Transport for Greater Manchester	-	2,000	2,000	-
Greater Sport	-	4,843	4,843	-
Fundraising events	-	1,612	1,612	714
Solar Panel Income	-	-	-	104
Birch Tavern Income	-	4,843	4,843	3,994
Rental income	-	60,364	60,364	38,734
Total Income	41,823	78,019	119,842	117,482
Expenditure				
Licence fees	-	1,083	1,083	2,099
Website	-	188	188	183
Fundraising	-	-	-	120
Employment Costs	-	43,330	43,330	36,899
Consultancy	-	645	645	-
Resource Materials and Activities	-	6,761	6,761	1,901
Minor Equipment	2,760	1,859	4,619	2,427
Repairs and Maintenance	25,406	2,726	28,132	14,853
Bank Charges	-	28	28	20
Subscriptions	-	76	76	-
Donations Paid	-	120	120	-
Bad Debts	-	(677)	(677)	1,902
Refreshments	-	992	992	3,166
Heat, Light & Water	-	4,822	4,822	3,681
IT Maintenance	-	-	-	493
Cleaning and Waste Disposal	-	4,935	4,935	1,925
Telephone	-	730	730	695
Rent and Rates	-	276	276	123
Insurance	1,913	1,019	2,932	2,666
Governance and Support Costs	-	2,967	2,967	1,696
Post, Printing & Stationery	-	764	764	426
Depreciation	20,625	3,005	23,630	12,973
Sundries	-	226	226	115
Total Expenditure	50,704	75,875	126,579	88,363
Surplus/(deficit for year)	(8,881)	2,144	(6,737)	29,119