

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

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

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 2024

The trustees present their annual directors' report and financial statements of the charities for the year ended 31st March 2024.

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 on renovating and renewing of the Centre building continues with the aim of expanding its potential to benefit the whole community. In this we have been successful in securing grants to carry out the necessary maintenance, repairs and renovations to the internal and external structure of the building.

BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE (LINKED CHARITIES)

We are actively seeking to expand the financial potential of the building and maximise the grant funding from all sources to help finance a variety of groups that the Trustees believe will be of benefit to the inhabitants of the area and the general public.

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 2024 was £57,863 of which £51,982 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.

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

Organisation

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

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		(resigned January 2024)
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: 22nd January 2025

**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 2024 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: AM King.....

AM King FCCA
Date: 22nd January 2025

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

LINKED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2024

		Birch Community Centre	Birch Community Association		Total Funds Year Ended 31 March 2024	Birch Community Association Total Funds Year Ended 31 March 2023
	Further Details	Restricted Funds £	Unrestricted Funds £	Restricted Funds £	£	£
Income from:						
Donations and legacies	(3)	-	4,225	-	4,225	3,685
Charitable Activities	(4)	-	-	16,465	16,465	48,666
Other Trading Activities	(5)	-	70,201	-	70,201	66,819
Investment Income		-	919	-	919	565
Other Income		-	-	-	-	107
Total		-	75,345	16,465	91,810	119,842
Expenditure on:						
Raising Funds	(6)	-	2,673	-	2,673	1,271
Charitable Activities	(6)	20,624	68,241	8,836	97,701	125,082
Other	(6)	-	-	-	-	226
Total		20,624	70,914	8,836	100,374	126,579
Net income/(expenditure)		(20,624)	4,431	7,629	(8,564)	(6,737)
Transfers between funds	(15)	-	(1,969)	1,969	-	-
Net movement in funds		(20,624)	2,462	9,598	(8,564)	(6,737)
Reconciliation of funds						
Total funds brought forward	(15)	1,189,934	55,401	3,630	1,248,965	1,255,702
Total funds carried forward	(15)	1,169,310	57,863	13,228	1,240,401	1,248,965

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 2023**

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

LINKED BALANCE SHEET AS AT 31 MARCH 2024

	Notes	Birch Community Centre 2024 £	Birch Community Association 2024 £	Total 2024 £	Birch Community Association 2023 £
Fixed assets:					
Tangible assets	(11)	1,169,310	7,489	1,176,799	1,200,426
Total fixed assets		1,169,310	7,489	1,176,799	1,200,426
Current assets:					
Debtors	(12)	-	16,166	16,166	17,709
Cash at Bank & in Hand		-	68,957	68,957	49,431
Total current assets		-	85,123	85,123	67,140
Liabilities:					
Creditors: Amounts falling due within one year	(13)	-	21,521	21,521	18,601
Net current assets or liabilities		-	63,602	63,602	48,539
Total assets less current liabilities		1,169,310	71,091	1,240,401	1,248,965
Total net assets or liabilities		1,169,310	71,091	1,240,401	1,248,965
The funds of the charity:					
Restricted income funds	(15)	1,169,310	13,228	1,182,538	1,193,564
Unrestricted income funds	(15)	-	57,863	57,863	55,401
Total charity funds		1,169,310	71,091	1,240,401	1,248,965

Approved by the trustees on 22nd January 2025

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 2023

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

Linked 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	(8,564)	(6,737)
Add back depreciation	23,627	23,630
Deduct investment income	(919)	(565)
Decrease/(increase) in debtors	1,543	(2,421)
Increase/(decrease) in creditors	2,920	(5,184)
Net cash used in operating activities	18,607	8,723
Cash flows from investment activities:		
Interest	919	565
Purchase of fixed assets	-	(53,691)
Net cash provided by investing activities	919	(53,126)
Increase/(decrease) in cash and cash equivalents during the year	19,526	(44,403)
Cash and cash equivalents brought forward	49,431	93,834
Cash and cash equivalents carried forward	68,957	49,431

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 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 10 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 for the year ended 31st March 2024

(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 (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £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 2024	Year Ended 31 March 2024	Year Ended 31 March 2024	Year Ended 31 March 2024	Year Ended 31 March 2023
		£	£	£	£
Donations	-	4,225	-	4,225	3,685
	-	4,225	-	4,225	3,685

Previous reporting period

	Birch Community Centre Restricted	Birch Community Association Unrestricted	Birch Community Association Restricted	Total Funds
	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023
		£	£	£
Donations	-	3,685	-	3,685
	-	3,685	-	3,685

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

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 2024	Year Ended 31 March 2024	Year Ended 31 March 2024	Year Ended 31 March 2024	31 March 2023
	£	£	£	£	£
Restricted grants:					
Biffa	-	-	-	-	41,823
Manchester City Council (1)	-	-	500	500	-
Manchester City Council (2)	-	-	530	530	-
Manchester Active	-	-	1,650	1,650	-
We Love Manchester	-	-	3,884	3,884	-
National Lottery	-	-	9,800	9,800	-
MCC NIF	-	-	101	101	-
Transport for Greater Manchester	-	-	-	-	2,000
Greater Sport	-	-	-	-	4,843
	-	-	16,465	16,465	48,666

Previous reporting period

	Birch Community Centre Restricted	Birch Community Association Unrestricted	Birch Community Association Restricted	Total Funds
	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023
	£	£	£	£
Restricted grants:				
Biffa	41,823	-	-	41,823
Transport for Greater Manchester	-	-	2,000	2,000
Greater Sport	-	-	4,843	4,843
	41,823	-	6,843	48,666

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

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 2024	Year Ended 31 March 2024	Year Ended 31 March 2024	Year Ended 31 March 2024	
	£	£	£	£	£
Fundraising events	-	1,340	-	1,340	1,612
Solar Panel Income	-	334	-	334	-
Birch Tavern Income	-	4,347	-	4,347	4,843
Rental income	-	64,180	-	64,180	60,364
	-	70,201	-	70,201	66,819

Previous reporting period

	Birch Community Centre Restricted	Birch Community Association Unrestricted	Birch Community Association Restricted	Total Funds
	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023
	£	£	£	£
Fundraising events	-	1,612	-	1,612
Birch Tavern Income	-	4,843	-	4,843
Rental income	-	60,364	-	60,364
	-	66,819	-	66,819

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

6. Expenditure

	Birch Community Centre	Birch Community Association		Birch Community Association
	Building Costs	Children's Projects and Running Costs	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£	£	£
Expenditure on raising funds:				
Licence fees	-	1,716	1,716	1,083
Website	-	957	957	188
	-	2,673	2,673	1,271
Expenditure on charitable activities:				
Employment Costs	-	45,935	45,935	43,330
Consultancy	-	1,010	1,010	645
Resource Materials and Activities	-	6,373	6,373	6,761
Minor Equipment	-	1,240	1,240	4,619
Repairs and Maintenance	-	4,809	4,809	28,132
Bank Charges	-	28	28	28
Subscriptions	-	72	72	76
Donations Paid	-	-	-	120
Bad Debts	-	(672)	(672)	(677)
Refreshments	-	103	103	992
Heat, Light & Water	-	4,281	4,281	4,822
IT Maintenance	-	40	40	-
Cleaning and Waste Disposal	-	4,221	4,221	4,935
Telephone	-	674	674	730
Rent and Rates	-	147	147	276
Insurance	-	2,972	2,972	2,932
Governance and Support Costs	-	2,316	2,316	2,967
Post, Printing & Stationery	-	525	525	764
Depreciation	20,624	3,003	23,627	23,630
	20,624	77,077	97,701	125,082
Other expenditure:				
Sundries	-	-	-	226
	-	-	-	226
	20,624	79,750	100,374	126,579
Restricted funds			29,460	57,429
Unrestricted funds			70,914	69,150
			100,374	126,579

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

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 2024	Basis of apportionment
Accountancy Fees	-	1,140	1,140	type of expense
Accountancy Software	504	-	504	type of expense
Payroll Bureau Fees	672	-	672	type of expense
	1,176	1,140	2,316	

Birch Community Association:			
Accountancy Fees	-	1,140	1,140
Accountancy Software	504	-	504
Payroll Bureau Fees	672	-	672
	1,176	1,140	2,316

Previous reporting period

	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
	1,587	1,380	2,967	

Birch Community Association:			
Accountancy Fees	-	1,380	1,380
Accountancy Support	534	-	534
Accountancy Software	464	-	464
Payroll Bureau Fees	589	-	589
	1,587	1,380	2,967

9. Analysis of staff costs

	Birch Community Association Year Ended 31 March 2024 £	Birch Community Association Year Ended 31 March 2023 £
Wages and Salaries	44,190	42,029
Redundancy	-	-
Casual Labour	400	-
Social Security Costs	-	-
Pension Costs	1,345	1,301
	45,935	43,330
Charitable activities	45,935	43,330
Support costs	-	-
	45,935	43,330

The average number of employees during the year was 4 (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 £37,684 (previous year: £33,835). No employee has benefits in excess of £60,000 (previous year: none).

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

10. Independent Examiner Fees

	Birch Community Association Year Ended 31 March 2024 £	Birch Community Association Year Ended 31 March 2023 £
Independent examination fees	1,140	1,380
	<u>1,140</u>	<u>1,380</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 2023	1,117,800	103,129	11,098	10,636	14,622	1,257,285
Additions	-	-	-	-	-	-
At 31st March 2024	<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 2023	-	30,995	9,818	9,737	6,309	56,859
Charge for Year	-	20,624	640	267	2,096	23,627
At 31st March 2024	<u>-</u>	<u>51,619</u>	<u>10,458</u>	<u>10,004</u>	<u>8,405</u>	<u>80,486</u>
NET BOOK VALUE						
At 31st March 2024	<u>1,117,800</u>	<u>51,510</u>	<u>640</u>	<u>632</u>	<u>6,217</u>	<u>1,176,799</u>
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>

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 2024 £	Birch Community Association 2024 £	Total 2024 £	Birch Community Association 2023 £
Debtors	-	10,987	10,987	13,281
Prepayments	-	5,179	5,179	4,428
	<u>-</u>	<u>16,166</u>	<u>16,166</u>	<u>17,709</u>

Debtors and prepayments related to restricted funds £nil (2023: £nil) and unrestricted funds £16,166 (2023: £17,709).

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

13. Creditors: amounts falling due within one year

	Birch Community Centre 2024 £	Birch Community Association 2024 £	2024 £	Birch Community Association 2023 £
Creditors	-	5,243	5,243	4,920
Short-term compensated absences (holiday pay)	-	-	-	-
Deferred Income	-	14,737	14,737	12,161
Other creditors and accruals	-	1,541	1,541	1,520
Taxation and social security costs	-	-	-	-
	-	21,521	21,521	18,601

14. Deferred income

	Birch Community Centre 2024 £	Birch Community Association 2024 £
Deferred income comprises rental income received in advance.		
Balance as at 1st April 2023	-	12,161
Amount released to income earned from charitable activities	-	(12,161)
Amount deferred in year	-	14,737
Balance at 31st March 2024	-	14,737

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Birch Community Association			
	Balance at 1 April 2023 £	Incoming Resources £	Resources Expended £	Balance at 31 March 2024 £
General Fund	55,401	75,345	(70,914)	57,863
	55,401	75,345	(70,914)	57,863

Previous reporting period

	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

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves"

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

15. Analysis of charitable funds

Analysis of movements in restricted funds

	Linked Birch Community Centre and Birch Community Association				
	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Birch Community Centre	1,189,934	-	(20,624)	-	1,169,310
Greater Manchester Police	1,500	-	-	-	1,500
Transport for Greater Manchester	2,010	-	(402)	-	1,608
MCC NIF	-	101	(115)	14	-
National Lottery	-	9,800	(7,909)	1,955	3,846
We Love Manchester	-	3,884	-	-	3,884
Manchester Active	-	1,650	-	-	1,650
Manchester City Council (2)	-	530	-	-	530
Manchester City Council (1)	-	500	(410)	-	90
One Manchester	120	-	-	-	120
	1,193,564	16,465	(29,460)	1,969	1,182,538

Previous reporting period

	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
	1,162,380	48,666	(57,429)	39,947	1,193,564

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.
MCC NIF	for a Christmas tree and lights
National Lottery	for Tai Chi classes
We Love Manchester	for Tai Chi classes
Manchester Active	for Tai Chi classes
Manchester City Council (2)	for Pilates sessions
Manchester City Council (1)	for the gardening project
One Manchester	for Community Taster sessions

16. Analysis of net assets between funds

	Birch Community Association				
	Birch Community Centre	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	Restricted Funds				
	£	£	£	£	£
Tangible fixed assets	1,169,310	5,881	-	1,608	1,176,799
Cash at bank and in hand	-	57,337	-	11,620	68,957
Other net current assets/(liabilities)	-	(5,355)	-	-	(5,355)
Total	1,169,310	57,863	-	13,228	1,240,401

Previous reporting period

	Birch Community Association				
	Birch Community Centre	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	Restricted Funds				
	£	£	£	£	£
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

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 2024 £	Birch Community Association Year Ended 31 March 2024 £	Total Year Ended 31 March 2024 £	Birch Community Association Year Ended 31 March 2023 £
Income				
Donations	-	4,225	4,225	3,685
Investment Income	-	919	919	565
Other Income	-	-	-	107
Restricted grants:				
Biffa	-	-	-	41,823
Manchester City Council (1)	-	500	500	-
Manchester City Council (2)	-	530	530	-
Manchester Active	-	1,650	1,650	-
We Love Manchester	-	3,884	3,884	-
National Lottery	-	9,800	9,800	-
MCC NIF	-	101	101	-
Transport for Greater Manchester	-	-	-	2,000
Greater Sport	-	-	-	4,843
Fundraising events	-	1,340	1,340	1,612
Solar Panel Income	-	334	334	-
Birch Tavern Income	-	4,347	4,347	4,843
Rental income	-	64,180	64,180	60,364
Total Income	-	91,810	91,810	119,842
Expenditure				
Licence fees	-	1,716	1,716	1,083
Website	-	957	957	188
Employment Costs	-	45,935	45,935	43,330
Consultancy	-	1,010	1,010	645
Resource Materials and Activities	-	6,373	6,373	6,761
Minor Equipment	-	1,240	1,240	4,619
Repairs and Maintenance	-	4,809	4,809	28,132
Bank Charges	-	28	28	28
Subscriptions	-	72	72	76
Donations Paid	-	-	-	120
Bad Debts	-	(672)	(672)	(677)
Refreshments	-	103	103	992
Heat, Light & Water	-	4,281	4,281	4,822
IT Maintenance	-	40	40	-
Cleaning and Waste Disposal	-	4,221	4,221	4,935
Telephone	-	674	674	730
Rent and Rates	-	147	147	276
Insurance	-	2,972	2,972	2,932
Governance and Support Costs	-	2,316	2,316	2,967
Post, Printing & Stationery	-	525	525	764
Depreciation	20,624	3,003	23,627	23,630
Sundries	-	-	-	226
Total Expenditure	20,624	79,750	100,374	126,579
Surplus/(deficit for year)	(20,624)	12,060	(8,564)	(6,737)