

Company number: 08909086  
Charity Number: 1158817

# Friends of Burnage Library Limited

Report and financial statements  
For the year ended 31 March 2021

# Friends of Burnage Library Limited

## Reference and administrative information for the year ended 31 March 2021

Company number	08909086																																							
Charity number	1158817																																							
Registered office	Burnage Library 349 Burnage Lane Manchester M19 1EW																																							
Operational address	Burnage Library, Activity & Information Hub Burnage Lane Manchester M19 1EW																																							
Trustees	<p>Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Anne Henderson</td><td>- Chair</td><td></td></tr><tr><td>Peter Thompson</td><td>- Vice Chair</td><td></td></tr><tr><td>Stella Clare</td><td>- Treasurer</td><td></td></tr><tr><td>Carole Farrow</td><td>- Joint secretary</td><td></td></tr><tr><td>Kath Thompson</td><td>- Joint secretary</td><td></td></tr><tr><td>Linda Harper</td><td></td><td>(resigned 25 September 2020)</td></tr><tr><td>Kath Andrew</td><td></td><td></td></tr><tr><td>Sue Lloyd</td><td></td><td></td></tr><tr><td>John Calvert</td><td></td><td>(resigned 12 October 2020)</td></tr><tr><td>Natalie Harper</td><td></td><td>(appointed 12 October 2020)</td></tr><tr><td>Thomas Musgrove</td><td></td><td>(appointed 12 October 2020)</td></tr><tr><td>Helen Beesley</td><td></td><td>(appointed 12 October 2020)</td></tr><tr><td>John McCory</td><td></td><td>(appointed 12 October 2020)</td></tr></table>	Anne Henderson	- Chair		Peter Thompson	- Vice Chair		Stella Clare	- Treasurer		Carole Farrow	- Joint secretary		Kath Thompson	- Joint secretary		Linda Harper		(resigned 25 September 2020)	Kath Andrew			Sue Lloyd			John Calvert		(resigned 12 October 2020)	Natalie Harper		(appointed 12 October 2020)	Thomas Musgrove		(appointed 12 October 2020)	Helen Beesley		(appointed 12 October 2020)	John McCory		(appointed 12 October 2020)
Anne Henderson	- Chair																																							
Peter Thompson	- Vice Chair																																							
Stella Clare	- Treasurer																																							
Carole Farrow	- Joint secretary																																							
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John McCory		(appointed 12 October 2020)																																						
Bankers	HSBC 760 Wilmslow Road Manchester M20 2DP																																							
Accountants	Arlo Accountancy Limited 107 Valley Road Stockport SK4 2DB																																							
Independent Examiner	Patrick Morrello ACA Third Sector Accountancy Ltd, Holyoake House, Manchester M60 0AS																																							

**Friends of Burnage Library Limited**  
**Trustees' annual report**  
**for the year ended 31 March 2021**

The trustees present their report and the unaudited financial statements for the year ended 31st March 2021. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## **Objectives and activities**

### *Objects and aims*

- 1) To further or benefit the residents of Burnage and the neighbourhood without the distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents 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 objective of improving the conditions of life for the residents.
- 2) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental) substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender reassignment; poor educational or skill attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards; crime (either as a victim of crime or as an offender rehabilitating into society).

Each year our Trustees review the objectives and activities to ensure they continue to reflect our aims. In carrying out this review the Trustees have considered the Charity Commission's general guidance on public benefit. The Charity's objectives are:-

- To advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.
- To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

### **Activities undertaken for public benefit in relation to objects**

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In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit. Regular reports on activities are submitted to the directors at board meetings from the freelance staff to enable the directors to monitor progress. This and other mechanisms, such as the annual rolling plan and budget, enables the trustees to ensure that new and current activities are in line with the charity's aims and objectives and the Charity Commission's guidance.

Friends of Burnage Library Limited  
Trustees' annual report  
for the year ended 31 March 2021

## Achievements and performance

- The charity's main activities and who it tries to help are described below. All its charitable activities focus on Burnage and are undertaken to further Friends of Burnage Library Limited charitable purposes for the public benefit. We are particularly grateful for the ongoing support from Manchester Library Service and funding from Southway Housing Trust. Without their support we would not be able to continue.
- We recruit, train, and support a team of dedicated volunteers who enable us to run, in partnership with Manchester City Council and Southway Housing Trust, a library information and activity hub in Burnage.
- We provide a friendly and accessible space in which local residents can access books, information, learning and social activities.
- We run a range of social cultural and heritage activities for people of all ages, which enables them to develop new skills, new friendships, and new opportunities.
- We target particularly vulnerable isolated groups or those with specific needs and run activities which address those needs.

### *Volunteers*

Volunteers are essential to all our work. We are hugely grateful to have such a large and dedicated team of volunteers who undertake everything from welcoming people to the library, helping them access books and IT equipment, through to running specific groups (e.g. children's story time sessions). All volunteers undertake an induction meeting and receive information about their role. They have further access to support and training opportunities throughout their time with us.

### *Achievements and performance*

- On April 15<sup>th</sup> we were awarded the Queen's Award for Voluntary Service for our work in bringing the people of Burnage together to learn, share and encourage community involvement. This is a highly prestigious award.
- Our 40+ volunteers, supported by the Manchester library service, helped library users borrow and return books, as well as to get online, during the dates that we were open. We also set up a delivery service of books during the pandemic.
- We ran Storytime Sessions for pre-school children and parents/guardians on-line and after the library reopened, they took place in the garden under the new shelter. Many parents described how important they were in providing a network of friendship and support for new parents and carers.
- We continued to run a thriving Local History Group which enables local people (many of who, are older and at risk of becoming isolated) to research and share information about their local area with wide audiences. These were online during lockdown, with local history resources and blogs added to our website and then in the garden until the colder weather. They are now inside.



**Friends of Burnage Library Limited**  
**Trustees' annual report**  
**for the year ended 31 March 2021**

- We received funding to construct a garden shelter so that, once it was allowed, groups could meet outside. This has been very well used by lots of groups allowing over 100 participants to access age friendly activities and has enhanced our garden.
- We engaged 59 participants in our Walkie Talkie project promoting exercise for health and wellbeing, exploring and walking around the local area in a Covid friendly manner.
- We continued to run a monthly book group with regular attendance. During lockdown activities were put online.
- We kept in touch with our volunteers with a fortnightly Zoom coffee morning and we delivered cards and presents to all volunteers at Christmas.
- Spotter's Guides were developed, handed out and promoted to enable self-guided socially distanced walks.
- The Digital Café sessions will return when it is safe to do so, particularly because the pandemic has demonstrated the huge importance of digital literacy. We also wish to develop a Chromebook loan outreach scheme with digital buddy support to reach out to isolated and vulnerable people who would benefit from digital skills.
- We continued to run Talk English, to support local people with low levels of spoken English. The sessions are very popular with both learners and volunteers making new friendships and networks. Initially this activity took place in the garden, now it has come inside.
- We continued with a Carer's Café, supported by Manchester Carer's Forum, to support carers experiencing isolation and providing vital links to sources of information and support. Again, this was initially in the garden but is now inside.
- Citizens Advice Bureau did not continue, but it is hoped it will return in 2022.
- Our "Burnage: A Place Called Home" project has worked with people of all ages in the local community to understand more about the History of their local area. Our planned exhibition of the community quilt at Manchester Central Library was not possible due to Covid 19 restrictions, but some of the work was adapted. For example, pictures from the quilt were displayed on the railings outside the high school, the library and at Cringle Fields.
- The funding as part of the "Our Manchester" Voluntary Sector support through Manchester City Council has now been extended until March 2022 to enable us to finish projects.
- One local resident was befriended by a volunteer for phone support and to help with loneliness.
- A pop up art gallery for children took place in the FOBL noticeboards.
- A community trail was set up from 20<sup>th</sup> March to 5<sup>th</sup> April 2021 in which 49 households took part. Burnage householders decorated the front of their houses to celebrate Spring, at a time when people, in their bubbles, could meet and walk and talk.

**Friends of Burnage Library Limited**  
**Trustees' annual report**  
**for the year ended 31 March 2021**

## **Financial review**

Friends of Burnage Library relies on charitable donations and grants for its income. During the year key sources of income included:

- Donations from room hire.
- Donations for tea, coffee and soft drinks and other general small-scale donations in the library.
- Sale of second hand books which are donated to FOBL. (Sold both in the library and via Amazon and Ziffit).
- Fundraising and community events, including cake stalls, book sales, a Christmas Fair etc.
- Grants.
- Occasional raffles, e.g. a donated Easter Egg.

The charity's expenses are principally freelance sessional workers and a freelance development worker, who helps to organise events and manage the growing team of volunteers. This freelance support will continue to be vital to building the capacity of the charity, in order to both provide an excellent service for the public and a quality experience for our volunteers.

We use an online accounting system (QuickBooks) and an accountant helps to ensure all transactions are correctly recorded, with regular management accounts produced for the board. An annual budget is set and reviewed for the year ahead.

Overall the Trustees were satisfied with the performance of the charity during the 20/21 financial year. Unrestricted income totalled £3,786 reflecting the impact of being closed for a number of months due to the Covid-19 pandemic. There was unrestricted expenditure of £3,503. Restricted income totalled £60,315 and total restricted expenditure totalled £63,697. There was net expenditure totalling £3,382 on restricted funds due to funds received in 19/20 that have been spent in 20/21. At the end of the year the charity has unrestricted funds of £25,239 and the trustees are satisfied that the current operational activities of the Library will continue to generate income to cover expenditure and maintain a surplus position on unrestricted funds.

The Trustees are confident that the charity has sufficient income to continue to meet its objectives in the year to 31 March 2022.

### *Principal funding sources, and how funding has supported key objectives*

Manchester City Council NIF Grants and Age Friendly funding.  
Southway Housing Trust – towards running costs of the building.  
People's Health Trust – Towards our 'Memory Bank Project'.  
Donations from Room Hire - towards general running costs.  
Heritage Lottery Funding

We are particularly grateful for the ongoing support from Manchester Library Service and funding from Southway Housing Trust without which we would not be able to continue.

## **Reserves policy**

Friends of Burnage Library Limited seeks to build up unrestricted reserves to cover: - our contractual obligations to our suppliers, clients, and funders; legal requirements as specified by HMRC, Companies House and the Charity Commission. In addition, three months' worth of fixed running cost to allow time for the organisation to complete its contractual obligations and plan an orderly closure or find alternative sources of funding, should it be necessary. The trustees

# **Friends of Burnage Library Limited**

## **Trustees' annual report**

### **for the year ended 31 March 2021**

believe that £15,000 adequately reflects three month running costs and are pleased to report that current unrestricted reserves exceed this and excess funds have been invested in new facilities for the library in the financial year 21/22.

The reserves are used to cover cash flow fluctuations. They can also be used to cover short term gaps in funding; to progress with grant-funded projects which require a funding match, before the match has been secured; towards fundraising; for training and other expenses designed to improve the effectiveness of the organisation.

This policy is reviewed annually. The amount is calculated annually and when there are major changes, such as changes in the staffing levels and the taking on of additional leases.

#### **Investment policy**

The charity holds no funds that can be invested for any long period of time. If in future assets are built up above our level of reserves these will be held in interest earning accounts, and the board will annually review its investments to earn the best possible rate of interest.

#### **Plans for the future**

Friends of Burnage Library will continue to provide an accessible library. Activity and Information Hub for all local people run by volunteers. We will further develop activities and projects which seek to support young children, older people, socially isolated people and those seeking skills to return to work.

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

##### **Organisational structure**

The Chairperson leads the Board and has a close working relationship with freelance staff members. Members of the board take on key roles in relation to the supervision of volunteers, and running of the charity.

The Treasurer has a close supervision of the day to day running of the finances of the Charity.

##### **Governing document**

The charitable company is controlled via its Memorandum and Articles of Association. Board members of the company are volunteer directors of the company and trustees of the charity. The number of members must be a minimum of three.

An AGM is held by the company and the Board of Trustees meets at least six times per year. The board is responsible for policy and overseeing the strategic direction of the Charity. It ensures charity documents and key policies are reviewed on a regular basis.

##### **Recruitment and appointment of Trustees**

Trustees are recruited from a number of sources, including personal recommendation, volunteers with the charity, and via advisory bodies such as MACC.

The Board has defined the skill profiles required for its make up and seeks people with the necessary background experience. The Board actively seeks to establish a diversity of backgrounds and experience of its members.

Prospective Trustees are invited to meet the board to find out more about the charity. They are subsequently asked to observe a Board meeting, and co-opted by the board, or appointed during an AGM. They are made aware of their responsibilities as directors and trustees.

**Friends of Burnage Library Limited**  
**Trustees' annual report**  
**for the year ended 31 March 2021**

**Induction and training of trustees**

New trustees are given information about Friends of Burnage Library, its policies and procedure and the roles and responsibilities of trustees. They are invited to attend training courses relevant to their roles.

**Company status**

The organisation is a charitable company limited by guarantee, incorporated on 24th February 2014 and registered as a charity on 9th October 2014.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2021 was 11 (2020: 9). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity.

**Related parties and relationships with other organisations**

The charity operates independently and there are no related party transactions. Board members and their immediate relatives have no contractual relationships, other than at arm's length, with any suppliers or fund providers.

**Risk management**

The Charity has undertaken a comprehensive Risk Assessment and established a policy of regular checking of all the activities of the Charity for risk. A comprehensive Risk Assessment is undertaken annually with regular monthly checks made and reported to the Board. Policies and procedures are reviewed regularly. Insurance is in place to cover all liabilities.

Friends of Burnage Library Limited  
Trustees' annual report  
for the year ended 31 March 2021

Statement of responsibilities of the trustees

The trustees (who are also directors of Friends of Burnage Library Limited for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial 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 these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 28 November 2021 and signed on their behalf by:

*Anne Henderson*

Anne Henderson

Chair

*S. Clare*

Stella Clare

Treasurer

**Independent examiner's report  
to the members of  
Friends of Burnage Library Limited**

I report on the accounts of the charity for the year ended 31 March 2021 set out on pages 10 to 20.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

**Basis of independent examiner's statement**

My examination was carried out in accordance with 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 the 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 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

*P Morrello*

Patrick Morrello ACA  
Third Sector Accountancy Limited  
Holyoake House  
Hanover Street  
Manchester  
M60 0AS

21 / 12 / 2021

Friends of Burnage Library Ltd

Statement of Financial Activities  
including Income and Expenditure account  
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Unrestricted funds £	Restricted funds £	Total funds 2020 £
Income from:							
Donations and legacies	3	240	30,000	30,240	1,836	30,000	31,836
Charitable activities	4	3,444	30,315	33,759	2,232	41,919	44,151
Other trading activities	5	102	-	102	1,586	-	1,586
Total income		3,786	60,315	64,101	5,654	71,919	77,573
Expenditure on:							
Charitable activities	6	3,503	63,697	67,200	5,569	78,252	83,821
Total expenditure		3,503	63,697	67,200	5,569	78,252	83,821
Net income/(expenditure) for the year	7	283	(3,382)	(3,099)	85 (74)	(6,333) 74	(6,248) -
Transfer between funds		-	-	-			
Net movement in funds for the year		283	(3,382)	(3,099)	11	(6,259)	(6,248)
Reconciliation of funds							
Total funds brought forward		24,956	15,667	40,623	24,945	21,926	46,871
Total funds carried forward		25,239	12,285	37,524	24,956	15,667	40,623

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

Friends of Burnage Library Ltd  
Company number 8909086

Balance sheet as at 31 March 2021

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	11	143	1,235
Current assets			
Debtors	12	1,780	500
Cash at bank and in hand		37,291	42,886
<b>Total current assets</b>		<b>39,071</b>	<b>43,386</b>
Liabilities			
Creditors: amounts falling due in less than one year	13	(1,690)	(3,998)
<b>Net current assets</b>		<b>37,381</b>	<b>39,388</b>
<b>Total assets less current liabilities</b>		<b>37,524</b>	<b>40,623</b>
<b>Net assets</b>		<b>37,524</b>	<b>40,623</b>
The funds of the charity:			
Restricted income funds	14	12,285	15,667
Unrestricted income funds	15	25,239	24,956
<b>Total charity funds</b>		<b>37,524</b>	<b>40,623</b>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 12 to 20 form part of these accounts.

Approved by the trustees on 28 November 2021 and signed on their behalf by:

Anne Henderson

Anne Henderson (Chair)

S. Clare

Stella Claire (Treasurer)



Notes to the accounts for the year ended 31 March 2021

**1 Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a Basis of preparation**

The financial statements have been prepared in accordance with 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) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Friends of Burnage Library Ltd meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

**b Judgments and estimates**

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

**c Preparation of the accounts on a going concern basis**

The trustees have reviewed the charity's ongoing income and expenditure and in particular have considered the potential implications of the Coronavirus (COVID-19) pandemic. Whilst the eventual financial impact of the pandemic on the charity, and on the overall economy, remains uncertain, the trustees are confident that the charity will be able to remain operational throughout the pandemic. However, it has now reviewed its expenditure and projects and, based on donor commitments already received or confirmed at the date of approval, and its reserves, the trustees are confident that the charity can also fulfil its commitments to its beneficiaries for the foreseeable future.

The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Notes to the accounts for the year ended 31 March 2021 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

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.

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Notes to the accounts for the year ended 31 March 2021 (continued)

**h Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of running the library and other costs undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

**j Tangible fixed assets**

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Computer equipment	33%
Office fixtures and equipment	33%

**k 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.

**l Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**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.

**n Financial instruments**

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

**2 Legal status of the charity**

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Notes to the accounts for the year ended 31 March 2021 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	Unrestricted £	Restricted £	Total 2020 £
Donations	240	-	240	1,836	-	1,836
In kind donations - see note 6	-	30,000	30,000	-	30,000	30,000
<b>Total</b>	<b>240</b>	<b>30,000</b>	<b>30,240</b>	<b>1,836</b>	<b>30,000</b>	<b>31,836</b>

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2021 £	Unrestricted £	Restricted £	Total 2020 £
<b>Grants</b>						
Manchester City Council - NIF	-	1,772	1,772	-	1,847	1,847
Southway Housing Trust	-	2,500	2,500	-	-	-
Health and Wellbeing Fund	-	2,510	2,510	-	-	-
Manchester Airport	-	-	-	-	1,419	1,419
Our Manchester	-	17,933	17,933	-	17,933	17,933
Heritage Lottery Fund	-	5,600	5,600	-	20,720	20,720
Other small grants	2,000	-	2,000	-	-	-
Room Hire	1,444	-	1,444	2,232	-	2,232
<b>Total</b>	<b>3,444</b>	<b>30,315</b>	<b>33,759</b>	<b>2,232</b>	<b>41,919</b>	<b>44,151</b>

5 Income from other trading activities

	Unrestricted £	Restricted £	Total 2021 £	Unrestricted £	Restricted £	Total 2020 £
Sale of books and other items	102	-	102	1,586	-	1,586

## Notes to the accounts for the year ended 31 March 2021 (continued)

## 6 Analysis of expenditure on charitable activities

	Total 2021 £	Total 2020 £
In kind costs	30,000	30,000
Charitable activities	3,050	7,052
Freelancers	30,102	38,188
Repairs	-	726
Dues and subscriptions	-	60
Office Expenses	371	903
Professional fees	13	373
Sundry expenses	1,182	3,398
Travel	-	52
Depreciation	1,093	1,562
Support costs	1,149	1,267
Governance costs	240	240
	<hr/>	<hr/>
	67,200	83,821
	<hr/>	<hr/>
Restricted expenditure	63,697	78,252
Unrestricted expenditure	3,503	5,569
	<hr/>	<hr/>
	67,200	83,821
	<hr/>	<hr/>

The in-kind costs include the use of the building, which is owned by Manchester City Council; the up-keep of the building by Southway Housing Trust; and the wages of a part time librarian which are paid by Manchester City Council. The estimated value of these donated services and facilities is £30,000 per annum.

## 7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Depreciation	1,092	1,562
Independent examiner's fee	240	240

## 8 Staff costs

No employees has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was nil (2020: nil).

The average full time equivalent number of staff employed during the period was nil (2020: nil).

The key management personnel of the charity comprise the trustees. The total employee benefits of the key management personnel of the charity were £nil (2020: £nil).

## Notes to the accounts for the year ended 31 March 2021 (continued)

## 9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

No members of the management committee received travel and subsistence expenses during the year (2020:£nil).

Aggregate donations from related parties were £nil (2020: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

## 10 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

## 11 Fixed assets: tangible assets

Cost	Computer equipment £	Fixtures and Equipment £	Total £
At 1 April 2020	3,136	2,269	5,405
At 31 March 2021	3,136	2,269	5,405
Depreciation			
At 1 April 2020	2,327	1,843	4,170
Charge for the year	754	338	1,092
At 31 March 2021	3,081	2,181	5,262
Net book value			
At 31 March 2021	55	88	143
At 31 March 2020	809	426	1,235

Friends of Burnage Library Ltd

Notes to the accounts for the year ended 31 March 2021 (continued)

12 Debtors

	2021 £	2020 £
Trade debtors	1,780	500
	<u>1,780</u>	<u>500</u>

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,200	3,508
Other creditors and accruals	490	490
	<u>1,690</u>	<u>3,998</u>

14 Analysis of movements in restricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Manchester City Council NIF Grant	-	1,772	-	-	1,772
Health and Wellbeing fund	-	2,510	-	-	2,510
Southway Housing Trust Grant	-	32,500	(30,000)	-	2,500
Our Manchester	3,348	17,933	(17,505)	-	3,776
Manchester Age Friendly	1,051	-	(330)	-	721
Heritage Lottery	11,268	5,600	(15,862)	-	1,006
	<u>15,667</u>	<u>60,315</u>	<u>(63,697)</u>	<u>-</u>	<u>12,285</u>

# Friends of Burnage Library Ltd

## Notes to the accounts for the year ended 31 March 2021 (continued)

### Comparative period

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
<i>Manchester City Council NIF Grant</i>	-	1,847	(2,225)	378	-
<i>Manchester Airport</i>	-	1,419	(1,115)	(304)	-
<i>Southway Housing Trust Grant</i>	-	30,000	(30,000)	-	-
<i>Our Manchester</i>	3,017	17,933	(17,602)	-	3,348
<i>Manchester Age Friendly</i>	4,159	-	(3,108)	-	1,051
<i>Heritage Lottery</i>	14,750	20,720	(24,202)	-	11,268
<b>Total</b>	<b>21,926</b>	<b>71,919</b>	<b>(78,252)</b>	<b>74</b>	<b>15,667</b>

Name of restricted fund	Description, nature and purposes of the fund
Our Manchester	Build our capacity to connect people in Burnage to information, to each other and to opportunities.
Manchester Age Friendly	Local History sessions and support visits to heritage opportunities.
Heritage Lottery	To explore the history behind the estates built by Manchester Corporation in the 1920s and 30s.
Manchester City Council NIF Grant	Towards digital outreach activities
Southway Housing Trust Grant	To support volunteering and increasing engagement, to cover running costs and contribution towards seating
Health and Wellbeing Fund	To promote health and wellbeing



Notes to the accounts for the year ended 31 March 2021 (continued)

15 Analysis of movement in unrestricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	23,523	3,786	(3,503)	1,290	25,096
Designated fixed	1,433	-	-	(1,290)	143
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	24,956	3,786	(3,503)	-	25,239
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

*Comparative period*

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	As at 31 March 2020 £
General fund	21,950	5,654	(4,007)	(74)	23,523
Designated fixed assets	2,995	-	(1,562)	-	1,433
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	24,945	5,654	(5,569)	(74)	24,956
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds
Designated fixed assets fund	The fixed assets are essential for the future operation of the charity and so are excluded from free reserves.

## Notes to the accounts for the year ended 31 March 2021 (continued)

## 16 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2021 £
Tangible fixed assets	-	143	-	143
Net current assets/(liabilities)	25,096	-	12,285	37,381
	<hr/>	<hr/>	<hr/>	<hr/>
Total	25,096	143	12,285	37,524
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Comparative period</i>				
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2020 £</i>
<i>Tangible fixed assets</i>	-	1,235	-	1,235
<i>Net current assets/(liabilities)</i>	39,190	198	-	39,388
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total</i>	39,190	1,433	-	40,623
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