

**Company number: 08909086**  
**Charity Number: 1158817**

# Friends of Burnage Library Limited

Report and financial statements  
For the year ended 31 March 2023

# Friends of Burnage Library Limited

## Reference and administrative information

for the year ended 31 March 2023

<b>Company number</b>	08909086																											
<b>Charity number</b>	1158817																											
<b>Registered office</b>	Burnage Library 349 Burnage Lane Manchester M19 1EW																											
<b>Operational address</b>	Burnage Library, Activity & Information Hub Burnage Lane Manchester M19 1EW																											
<b>Trustees</b>	<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>John McCrory</td><td>- Chair</td><td></td></tr><tr><td>Anne Henderson</td><td></td><td>(resigned 12 January 2023)</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>Sue Lloyd</td><td></td><td></td></tr><tr><td>Helen Mooney</td><td>- Secretary</td><td>(resigned 17 February 2023)</td></tr><tr><td>Helen Beesley</td><td></td><td>(resigned 1 May 2023)</td></tr><tr><td>Harriet Morgan-Shami</td><td></td><td>(appointed 9 January 2023)</td></tr><tr><td>Dareema Rehman</td><td></td><td>(appointed 15 January 2023)</td></tr></table>	John McCrory	- Chair		Anne Henderson		(resigned 12 January 2023)	Peter Thompson	- Vice Chair		Stella Clare	- Treasurer		Sue Lloyd			Helen Mooney	- Secretary	(resigned 17 February 2023)	Helen Beesley		(resigned 1 May 2023)	Harriet Morgan-Shami		(appointed 9 January 2023)	Dareema Rehman		(appointed 15 January 2023)
John McCrory	- Chair																											
Anne Henderson		(resigned 12 January 2023)																										
Peter Thompson	- Vice Chair																											
Stella Clare	- Treasurer																											
Sue Lloyd																												
Helen Mooney	- Secretary	(resigned 17 February 2023)																										
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Harriet Morgan-Shami		(appointed 9 January 2023)																										
Dareema Rehman		(appointed 15 January 2023)																										
<b>Bankers</b>	HSBC 760 Wilmslow Road Manchester M20 2DP																											
<b>Accountants</b>	Arlo Accountancy Limited 107 Valley Road Stockport SK4 2DB																											
<b>Independent Examiner</b>	Hannah Elliott FCA Alker Elliott Accountants Limited 29 Greylag Crescent Worsley Manchester M28 7AB																											

Friends of Burnage Library Limited  
Trustees' annual report  
for the year ended 31 March 2023

The trustees present their report and the unaudited financial statements for the year ended 31st March 2023. 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 2023

## ***Achievements and performance***

Friends of Burnage Library Limited's (FOBL) activities and supporters are described below. All our charitable works focus on Burnage, and are undertaken to further FOBL's charitable purposes for the public benefit.

In partnership with Manchester City Council and Southway Housing Trust, we recruit, train, and support a team of dedicated volunteers who enable us to run a library, information, and activity hub in Burnage. We are particularly grateful for the ongoing support from our partners, as without their support we would not be able to continue.

With our partners Manchester Libraries and Southway Housing, and our team of dedicated volunteers, we extended 21 hours of library facilities to the community each week.

We provide a friendly and accessible space in which local residents can access books, information, learning, and an array of social activities.

We support access to digital resources, computing and printing, and offer free WiFi to all visitors.

We meet local needs and priorities, offering a range of creative, social, cultural, wellbeing and learning activities, for people of all ages, enabling them to develop new skills, new friendships, and new opportunities.

Shaped by its users and volunteers and the strength of their local knowledge, it has evolved into a well-loved community 'anchor'; a place where the ideas and initiatives of local people can be developed and supported. The library is a trusted local place, open to all, consistently scoring highly in evaluations for our friendly, responsive, and welcoming service.

## **Visitor figures for 2022-2023**

The year 2022 -23 was notable for the increased diversity and participation of users, and a increase of 73.5% in the annual number of visits compared to 2021-22, a period when we were recovering from the lockdown restrictions:

April - 871  
May - 936  
June - 1041  
July - 1011  
August - 1447  
September - 1282  
October - 1215  
November - 1268  
December - 856  
January - 1262  
February - 1382  
March - 1388

## **Volunteers**

Our team of over 40 volunteers give over 4,500 hours per year to support day to day running and governance of the library, while also running many of our activities and events. They answer queries, support local peoples' access to our computers, signposting library users to information, develop and support our activities, and organise fundraising and community events.

Volunteers receive induction and training, volunteer reviews, and attend regular 'get together' lunches to share information, and feed into design and delivery of provision.

Friends of Burnage Library Limited  
Trustees' annual report  
for the year ended 31 March 2023

Volunteer and Trustee skills audits identify areas for development and external training opportunities. 95% of our volunteers are from the local area and our retention of volunteers is extremely high. Many volunteers have been with us since FOBL was established in 2013.

### **Our Manchester**

This period saw the end of the year-long extension of Our Manchester funding, and a successful application for a further three year grant beginning in April 2023. Our Development Worker, David Kay, resigned from the position in November 2022, and Amanda Wait returned to Friends of Burnage Library as his replacement.

Our Development Worker is a paid position, supporting volunteers, planning and managing projects and writing funding bids for future projects. They also work with other charitable organisations across Burnage, enhancing cooperation, pooling knowledge, and reporting on best practice demonstrated elsewhere. They report to the Trustees on a monthly basis, and work with them, sharing their knowledge and helping to shape our future direction.

### **Access to Information and Advice**

We continue to host a monthly, volunteer-led opening for the MP's surgery, which supports public access whilst offering a safe, confidential space for discussions, with timed appointments made through the MP's office.

Monthly Councillors' surgeries are held while the library is open to the public, with the adjoining activity room used for appointments.

### **Greater Manchester Law Centre**

We host monthly sessions with Greater Manchester Law Centre, with an average of five calls or face-to-face appointments a month, supporting local residents with very complex and acute needs such as eviction notices, issues with private landlords, and benefit problems.

### **Digital group**

Burnage scores relatively highly on the Digital Exclusion Risk Index (DERI), especially in comparison with our neighbours, and our digital cafe is an invaluable forum for those seeking help and support. The group is invaluable to those who attend, giving them the tools to participate in an increasingly digital world.

Attendees are given personal guidance by the group leader, Alyn Hilsden, who offers friendly and tailored support. Over the last twelve months attendees have updated their CVs and submitted online job applications, learned how to send and receive emails, use Microsoft Office, browse the internet and shop online, and how to keep in touch with family and friends.

We also opened our digital sessions to anyone needing support obtaining photo ID, as required in the May local elections, improving access to local democracy.

### **Singing, Rhyme and Storytime**

Our weekly Singing, Rhyme and Storytime sessions remain enormously popular. They bring parents, grandparents and carers together in a relaxed and informal space, where they are welcomed to stay, chat, use changing facilities, and let their little ones explore the books on offer. The sessions have a hugely loyal following of adults and children, and feature frequent holiday special activities.

### **Talk English**

Our Talk English group is extremely well attended, with attendees from numerous backgrounds.

Friends of Burnage Library Limited  
Trustees' annual report  
for the year ended 31 March 2023

The sessions connect people to each other, creating a space where people from different backgrounds come together to share their skills, learn something new, enjoy new friendships, and form networks of support, increasing their resilience and wellbeing.

In early 2023 a recruitment drive and refresher training course run by Manchester City Council, took place and reinvigorated the group after the Covid lockdown period. Volunteers now have more confidence and work together to plan, deliver and evaluate sessions on a range of conversational topics.

The Talk English group also worked with artist Suzanne Smith to create artist books. This workshop explored the group's feelings about the library and their experience of attending Talk English sessions. The books were displayed to the public in an exhibition at the library.

### **Writer in residence**

Our Writer in residence Joy Wassell-Timms has continued to work with a range of groups meeting in the library, producing a memory poem with learners from the Talk English Group, holding a monthly evening Burnage Writers group, and a monthly reading group.

Joy also held a Haiku and Drawing workshop, and her series of Open Mic Nights attracts a range of performers from the Greater Manchester area to Burnage Library.

### **Carer's Café**

Our monthly Carers Network continues to grow with around 18 - 30 people attending - there is support from Manchester Carers Network and visiting speakers on well-being, benefits and housing advice. Attendees have been signposted to our digital sessions for support as so much access to information and benefits is now online.

### **Local History Group**

Our local history group returned in December 2022 under the excellent leadership of Charlotte Coull. The group explores a range of subjects from the local and wider area, and enables local people to research and discuss topics, as well as to explore shared memories and experiences. Many of the group's members are older and at risk of becoming isolated, and our fortnightly sessions offer a friendly, welcoming, and supportive social outlet for all.

### **Art Club**

We started a monthly evening art club that has proved remarkably popular, giving an opportunity for local people to learn new skills, develop their confidence, and produce impressive work.

Over the last year they've used dry media such as charcoal and graphite sticks; collage with paper and glue; and also wet media with brushes and homemade pen sticks with ink and bleach and also colour with aquapens and coloured pencils. They've worked from still life, from memory, from text, and also from sensory stimuli like synaesthesia - sounds and haptics.

Sessions have been well attended with attendees developing a strong bond; they've also reported an improvement in their skills and self confidence, and found the sessions beneficial in terms of mindfulness.

### **Craft group**

Our craft group made a very welcome return to the library following the pandemic, and is now a thriving group of up to 20 people attending weekly. Their activities include sewing, knitting, and crochet. They are a diverse, welcoming, and enthusiastic group, and an asset to the library community.

Friends of Burnage Library Limited  
Trustees' annual report  
for the year ended 31 March 2023

### **Lego Club**

Our enormously popular monthly Lego Club returned after the pandemic, and is very popular indeed, with up to 47 attending a single session.

Some of the families are very regular and most are from close to the library and will also use the library to choose books when they attend. They also have commented that they love the relaxed atmosphere of our club, which is especially helpful for parents of neurodivergent children. They feel they can be themselves and not worry about feeling disruptive.

The children take pride in having their creations on display in the library. When they come for the next session they often continue creating, working with other children they may have only just met to make interesting and intricate creations.

Lego club is a very important space for many of the families that attend, and the popularity of the sessions are a testament to the welcoming environment of the library.

### **School visits**

The librarians based at Burnage Library have performed outstanding work engaging our local primary schools, with class visits from Acacias, Green End, and St Bernard's. Introducing all primary school children to the library, and ensuring they leave with library tickets, is one of the library's core achievements.

### **Warm Hub**

Given the increasing urgency of the cost of living crisis, Burnage Library was part of the Warm Spaces initiative, with local people welcomed into the library by volunteers for a chat, where they were given support and information. Given its popularity, Friends of Burnage Library continued to offer tea and coffee for local people once the initiative ended.

### **Foodbank**

We continued to be a drop off point for the Burnage food bank, which has seen a great increase in demand in recent years.

## **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.
- Sale of local Burnage items, such as mugs, coasters and keyrings.

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.

Friends of Burnage Library Limited  
Trustees' annual report  
for the year ended 31 March 2023

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 22/23 financial year. Unrestricted income totalled £33,438 (2022: £31,586) reflecting a full year of being open following the Covid 19 pandemic. There was unrestricted expenditure of £34,367 (2022: £37,400) with expenditure mainly on sessional workers to deliver the library's activities. Restricted income totalled £31,178 (2022: £32,224) and total restricted expenditure totalled £32,272 (2022: £22,157).

At the end of the year the charity has unrestricted funds of £21,736 (2022: £21,342) and restricted funds of £18,018 (2022: £20,435). 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 2024.

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

Manchester City Council "Our Manchester" NIF Grants and Age Friendly funding.  
Southway Housing Trust – towards running costs of the building.  
Donations from Room Hire – towards general running costs.  
Health and Wellbeing Project – running costs.  
Burnage Community Project – delivery of local community project.

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 believe that £15,000 adequately reflects three month running costs and are pleased to report that current unrestricted reserves exceed this. Reserves are being carefully managed and reinvested into the library to improve facilities and bring further benefit to the community.

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.



Friends of Burnage Library Limited  
Trustees' annual report  
for the year ended 31 March 2023

## **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.

### **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 2023 was 6 (2022:7). 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.

Friends of Burnage Library Limited  
Trustees' annual report  
for the year ended 31 March 2023

**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 2023

**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 20 December 2023 and signed on their behalf by



John McCrory  
Chair of Trustees



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 2023 set out on pages 12 to 25.

**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.

*Hannah Elliott*

Hannah Elliott FCA  
Alker Elliott Accountants Limited  
29 Greylag Crescent  
Worsley  
Manchester  
M28 7AB

20 / 12 / 2023

Friends of Burnage Library Ltd  
Statement of Financial Activities  
including Income and Expenditure account  
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2022 £</i>
<b>Income from:</b>							
Donations and legacies	3	31,252	-	31,252	30,836	-	30,836
Charitable activities	4	2,110	31,178	33,288	600	32,224	32,824
Other trading activities	5	76	-	76	150	-	150
<b>Total income</b>		<b>33,438</b>	<b>31,178</b>	<b>64,616</b>	<b>31,586</b>	<b>32,224</b>	<b>63,810</b>
<b>Expenditure on:</b>							
Charitable activities	6	34,367	32,272	66,639	37,400	22,157	59,557
<b>Total expenditure</b>		<b>34,367</b>	<b>32,272</b>	<b>66,639</b>	<b>37,400</b>	<b>22,157</b>	<b>59,557</b>
<b>Net income/(expenditure) for the year</b>	7	<b>(929)</b>	<b>(1,094)</b>	<b>(2,023)</b>	<b>(5,814)</b>	<b>10,067</b>	<b>4,253</b>
Transfer between funds		1,323	(1,323)	-	1,917	(1,917)	-
<b>Net movement in funds for the year</b>		<b>394</b>	<b>(2,417)</b>	<b>(2,023)</b>	<b>(3,897)</b>	<b>8,150</b>	<b>4,253</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		21,342	20,435	41,777	25,239	12,285	37,524
<b>Total funds carried forward</b>		<b>21,736</b>	<b>18,018</b>	<b>39,754</b>	<b>21,342</b>	<b>20,435</b>	<b>41,777</b>

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 2023

	Note	2023	2022
		£	£
<b>Fixed assets</b>			
Tangible assets	11	-	-
<b>Total fixed assets</b>		-	-
<b>Current assets</b>			
Debtors	12	780	480
Cash at bank and in hand	13	39,464	41,787
<b>Total current assets</b>		<b>40,244</b>	<b>42,267</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	14	(490)	(490)
<b>Net current assets</b>		<b>39,754</b>	<b>41,777</b>
<b>Total assets less current liabilities</b>		<b>39,754</b>	<b>41,777</b>
<b>Net assets</b>		<b>39,754</b>	<b>41,777</b>
<b>The funds of the charity:</b>			
Restricted income funds	15	18,018	20,435
Unrestricted income funds	16	21,736	21,342
<b>Total charity funds</b>		<b>39,754</b>	<b>41,777</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.

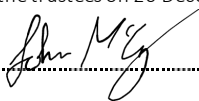
Directors' responsibilities:

- 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 14 to 25 form part of these accounts.

Approved by the trustees on 20 December 2023 and signed on their behalf by:

  
John McCrory (Chair of Trustees)

  
Stella Claire (Treasurer)

## **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 estimated the running costs of the Library building to be equivalent to a value of £30,000 based on prior year calculations provided by the property owner. A donation and corresponding expenditure has been recognised for this amount.

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 consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

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 2023 (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.



Notes to the accounts for the year ended 31 March 2023 (continued)

**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.

**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.
- Other expenditure represents those items not falling into any other heading.

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.

Notes to the accounts for the year ended 31 March 2023 (continued)

**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.

# Friends of Burnage Library Ltd

Notes to the accounts for the year ended 31 March 2023 (continued)

## 3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Donations	1,252	-	1,252	836	-	836
Southway Housing Trust - in kind	30,000	-	30,000	30,000	-	30,000
<b>Total</b>	<b>31,252</b>	<b>-</b>	<b>31,252</b>	<b>30,836</b>	<b>-</b>	<b>30,836</b>

## 4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
<b>Grants</b>						
Manchester City Council - NIF	-	5,745	5,745	-	1,066	1,066
Health and Wellbeing Fund	-	-	-	-	2,725	2,725
Our Manchester	-	17,933	17,933	-	20,933	20,933
Burnage Community	-	7,500	7,500	-	7,500	7,500
Other small grants	1,120	-	1,120	600	-	600
Room Hire	990	-	990	-	-	-
<b>Total</b>	<b>2,110</b>	<b>31,178</b>	<b>33,288</b>	<b>600</b>	<b>32,224</b>	<b>32,824</b>

# Friends of Burnage Library Ltd

Notes to the accounts for the year ended 31 March 2023 (continued)

## 5 Income from other trading activities

	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Sale of books and other items	76	-	76	150	-	150
	76	-	76	150	-	150

## Notes to the accounts for the year ended 31 March 2023 (continued)

**6 Analysis of expenditure on charitable activities**

	Total 2023 £	Total 2022 £
Building running costs	30,000	30,000
Charitable activities	7,766	6,930
Freelancers	23,819	13,388
Repairs	2,448	6,970
Office Expenses	347	497
Professional fees	13	13
Sundry expenses	1,289	578
Bank charges	67	18
Depreciation	-	143
Travel and mileage	75	-
Volunteer expenses	140	-
Support costs	435	780
Governance costs	240	240
	<hr/>	<hr/>
	66,639	59,557
	<hr/>	<hr/>
Restricted expenditure	32,272	22,157
Unrestricted expenditure	34,367	37,400
	<hr/>	<hr/>
	66,639	59,557
	<hr/>	<hr/>

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

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	-	143
Independent examiner's fee	240	240
	<hr/>	<hr/>

**8 Staff costs**

No employees has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was nil (2022: nil).

The average full time equivalent number of staff employed during the period was nil (2022: 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 (2022: £nil).

Notes to the accounts for the year ended 31 March 2023 (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 (2022: Nil).

No members of the management committee received travel and subsistence expenses during the year (2022: £nil).

Aggregate donations from related parties were £nil (2022: £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 (2022: 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**

	Computer equipment £	Fixtures and Equipment £	Total £
<b>Cost</b>			
At 1 April 2022	3,136	2,269	5,405
	<hr/>	<hr/>	<hr/>
At 31 March 2023	3,136	2,269	5,405
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 April 2022	3,136	2,269	5,405
Charge for the year	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2023	3,136	2,269	5,405
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 March 2023	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2022	-	-	-
	<hr/>	<hr/>	<hr/>

Friends of Burnage Library Ltd

Notes to the accounts for the year ended 31 March 2023 (continued)

**12 Debtors**

	2023 £	2022 £
Trade debtors	780	480
	<hr/>	<hr/>
	780	480
	<hr/> <hr/>	<hr/> <hr/>

**13 Cash at bank and in hand**

	2023 £	2022 £
Cash at bank and on hand	39,464	41,787
	<hr/>	<hr/>
	39,464	41,787
	<hr/> <hr/>	<hr/> <hr/>

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

	2023 £	2022 £
Other creditors and accruals	490	490
	<hr/>	<hr/>
	490	490
	<hr/> <hr/>	<hr/> <hr/>

Friends of Burnage Library Ltd

Notes to the accounts for the year ended 31 March 2023 (continued)

**15 Analysis of movements in restricted funds**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Manchester City Council NIF Grant	2,838	5,745	(6,134)	-	2,449
Health and Wellbeing fund	2,386	-	(1,063)	(1,323)	-
Our Manchester	15,211	17,933	(17,575)	-	15,569
Burnage Community	-	7,500	(7,500)	-	-
<b>Total</b>	<b>20,435</b>	<b>31,178</b>	<b>(32,272)</b>	<b>(1,323)</b>	<b>18,018</b>

**Comparative period**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Manchester City Council NIF Grant	1,772	1,066	-	-	2,838
Southway Housing Trust Grant	-	2,500	(2,500)	-	-
Health and Wellbeing fund	2,510	2,725	(2,849)	-	2,386
Our Manchester	3,776	20,933	(9,498)	-	15,211
Manchester Age Friendly	721	-	(750)	29	-
Burnage Community	-	7,500	(6,500)	(1,000)	-
Heritage Lottery	1,006	-	(60)	(946)	-
<b>Total</b>	<b>9,785</b>	<b>34,724</b>	<b>(22,157)</b>	<b>(1,917)</b>	<b>20,435</b>



Friends of Burnage Library Ltd

Notes to the accounts for the year ended 31 March 2023 (continued)

<b>Name of restricted fund</b>	<b>Description, nature and purposes of the fund</b>
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 in Burnage
Burnage Community Project	To support Community projects in Burnage.

**16 Analysis of movement in unrestricted funds**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	21,342	33,438	(34,367)	1,323	21,736
Designated fixed assets	-	-	-	-	-
	<u>21,342</u>	<u>33,438</u>	<u>(34,367)</u>	<u>1,323</u>	<u>21,736</u>

**Comparative period**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	25,096	31,586	(37,400)	2,060	21,342
Designated fixed assets	143	-	-	(143)	-
	<u>25,239</u>	<u>31,586</u>	<u>(37,400)</u>	<u>1,917</u>	<u>21,342</u>

Notes to the accounts for the year ended 31 March 2023 (continued)

<b>Name of unrestricted fund</b>	<b>Description, nature and purposes of the fund</b>
General fund	The free reserves after allowing for all designated funds

**17 Analysis of net assets between funds**

	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	21,736	-	18,018	39,754
Total	21,736	-	18,018	39,754

**Comparative period**

	General fund £	Designated funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	21,342	-	20,435	41,777
Total	21,342	-	20,435	41,777