

HIGHER BLACKLEY COMMUNITY ORGANISATION
TRUSTEES' REPORT AND RECEIPTS AND PAYMENTS ACCOUNTS

For the year ended
31 March 2024

Charity Number 1162134

HIGHER BLACKLEY COMMUNITY ORGANISATION

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HIGHER BLACKLEY COMMUNITY ORGANISATION

Members of the Board and Professional Advisors

Registered Charity name Higher Blackley Community Organisation

Charity Number 1162134

Executive Committee Professor R Green
B Priest (appointed 18th September 2024)
J Connolly (appointed 18th September 2024)
J Betney (appointed 18th September 2024)

Registered Office Higher Blackley Community Centre
Victoria Avenue
Manchester
M9 0RA

Independent examiners Mitchell Charlesworth (Audit) Limited
Chartered Accountants
3rd Floor
44 Peter Street
Manchester
M2 5GP

HIGHER BLACKLEY COMMUNITY ORGANISATION

Trustees Annual Report Year ended 31 March 2024

The Trustees present their report and the unaudited accounts of the charity for the year ended 31 March 2024.

Reference and administrative details

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the accounts.

Trustees

The trustees who served the charity during the period were as follows:

Professor R Green

Governing Document

The charity was registered on 11th June 2015. Higher Blackley Community Organisation is a charitable organisation, governed by its constitution.

Our Main Objectives

Higher Blackley Community Organisation exists to promote the health and wellbeing of people in Blackley by providing information and delivering services and activities both directly and in partnership with other agencies.

Governance

Governed by trustees, the board oversees the implementation of policy and recruitment of senior staff for the charity. Trustees are expected to understand the vision and objectives of the charity and promote its values. All new trustees are subject to the approval of existing trustees and are to actively support the communities within which we operate.

Remuneration levels are set by the Trustees and are reviewed on an annual basis.

The Trustees have reviewed the risks faced by the Charity, and systems have been established to manage those risks.

Core Objectives and Activities

The Higher Blackley Community Organisation was established to promote, for the inhabitants of Higher Blackley and the neighbourhood (the area of benefit) and adjacent areas, voluntary organisation and local inhabitants, alone or with other organisations in common cause to provide facilities for social welfare, recreation and leisure and education, in order to improve the conditions of life of the said inhabitants. To establish and maintain a community centre, alone or with other organisations, for activities promoted by the CIO in furtherance of the above objectives. The CIO shall be non-party in politics and non-sectarian in religion. It must not discriminate unlawfully against any individuals. The CIO will have the power to affiliate to the national Federation of Community Associations or to other organisations with similar charitable objectives.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general information on public benefit when reviewing the Foundation's aims and objectives and in planning future activities.

Financial review

During the year, incoming resources raised amounted to £51,627. Resources expended on the activities of the charity amounted to £67,183. The closing fund balance is £9,880 and will be utilised in the future for charitable activities.

The year ahead

Higher Blackley Community Organisation is currently funded primarily by grants provided by Manchester City Council under the 'Our Manchester' strategy, but also by smaller grants from other bodies seeking to support the health and wellbeing of local people. The community centre is a busy venue for local events and community activities and the Organisation charges for its use, generating a growing contribution to its income.

HIGHER BLACKLEY COMMUNITY ORGANISATION

Trustees Annual Report *(Continued)*

Year ended 31 March 2024

Independent Examiner

Having expressed a willingness to continue in office, a resolution for the appointment of Mitchell Charlesworth will be proposed at the forthcoming Annual General Meeting.

Statement of Trustees' Responsibilities

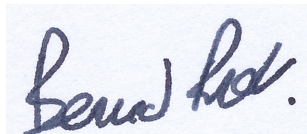
The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity 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 accounting standards 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 charity and enable them to ensure that the financial statements comply with the Charities Act 2011, and the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed by order of the Trustees



.....
B Priest
Trustee

HIGHER BLACKLEY COMMUNITY ORGANISATION

Independent Examiner's Report to the Trustees of Higher Blackley Community Organisation Year ended 31 March 2024

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Alison Buckley
Independent Examiner

Mitchell Charlesworth (Audit) Limited
3rd Floor
44 Peter Street
Manchester
M2 5GP

17/08/2025.....

HIGHER BLACKLEY COMMUNITY ORGANISATION

Receipts and Payments Accounts

Year ended 31 March 2024

Notes	Unrestricted Funds 2024	Total Funds 2024 £	Unrestricted Funds 2023 £	Total Funds 2023 £
Receipts:				
Grants	36,000	36,000	28,000	28,000
Other receipts	15,627	15,627	19,717	19,717
Total receipts	51,627	51,627	47,717	47,717
Payments:				
Payments on charitable activities	67,183	67,183	51,563	51,563
Total payments	67,183	67,183	51,563	51,563
Net income/(expenditure)	(15,556)	(15,556)	(3,846)	(3,846)
Net movement of funds in the year	(15,556)	(15,556)	(3,846)	(3,846)
Reconciliation of funds				
Cash funds brought forward	25,436	25,436	29,282	29,282
Transfer between funds	-	-	-	-
Cash funds carried forward	9,880	9,880	25,436	25,436

All receipts and payments derive from continuing activities

HIGHER BLACKLEY COMMUNITY ORGANISATION

**Statement of Assets and Liabilities
As at 31 March 2024**

	31 March 2024 £	31 March 2023 £
Cash at bank and in hand	9,880	25,436
	<hr/>	<hr/>
Total cash funds	9,880	25,436
	<hr/> <hr/>	<hr/> <hr/>

These receipts and payments accounts were approved by the members of the committee and authorised for issue on the and are signed on their behalf by:

.....
B Priest
Trustee

HIGHER BLACKLEY COMMUNITY ORGANISATION

Notes to the Financial Statements Year ended 31 March 2024

1. Company information

Higher Blackley Community Organisation is a charity incorporated in England and Wales. The registered office is Higher Blackley Community Centre, Victoria Avenue, Manchester, M9 0RA.

2. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the receipts and payments accounts are as follows:

Basis of preparation

The receipts and payments accounts 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The receipts and payments accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these accounts are rounded to the nearest £.

Incoming resources

All incoming resources are included when the charity is in receipt of the income. The following specific policies are applied to particular categories of income.

Grants are included in full when received.

Room Hire receipts are included in full when received.

Expenditure

Expenditure is recognised on a cash basis. Expenditure is classified under the following activity headings:

- Costs of raising funds are the direct and indirect costs of raising funds for charitable purposes.
- Charitable activities include expenditure associated with the provision of the Charity's services and include both the direct costs and support costs relating to these activities.
- Support costs include central functions and have been allocated to activity cost categories either directly where identifiable or on a basis of time spent on supporting and managing projects.
- Other expenditure represents those items not falling into any other heading.

Funds structure

- Unrestricted funds, which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- The charity does not have any restricted funds.

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.

HIGHER BLACKLEY COMMUNITY ORGANISATION

Notes to the Financial Statements Year ended 31 March 2024

3. Judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

4. Analysis of staff costs, Trustees' remuneration and the cost of key management personnel	2024 £	2023 £
Salaries and wages	<u>46,627</u>	<u>35,900</u>
	<u>46,627</u>	<u>35,900</u>

No (2024: No) employees had employee benefits in excess of £60,000. Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

5. Staff numbers	2024 Number	2023 Number
The average monthly number of employees during the year was:		
Administrative staff	<u>3</u>	<u>3</u>

6. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

7. Analysis of net debt

The charity had no debt during the year.

HIGHER BLACKLEY COMMUNITY ORGANISATION

Detailed Receipts and Payments Accounts Year ended 31 March 2024

	2024		2023	
	£	£	£	£
Income:				
Grants	36,000		28,000	
Room Hire	13,482		13,563	
Rates refund	2,145		6,154	
		51,627		47,717
Expenditure:				
Wages & Employers NI	46,627		35,900	
Maintenance & Cleaning	6,468		3,947	
Heat and Light	11,419		7,499	
Telephone	1,230		1,127	
Rates	812		1,005	
Insurance	333		580	
Printing & Stationery	-		-	
Equipment for hall	-		-	
Sundry	294		1,505	
		67,183		51,563
Net outgoing resources for the year		(15,556)		(3,846)