

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

For the year ended
31 March 2025

Charity Number 1162134

HIGHER BLACKLEY COMMUNITY ORGANISATION

Contents	Page
Members Of The Board And Professional Advisors	1
Trustees Annual Report	2
Independent Examiner's Report To The Trustees Of Higher Blackley Community Organisation	4
Receipts and Payments Accounts	5
Statement of Assets and Liabilities	6
Notes To The Financial Statements	7
The following pages do not form part of the accounts:	
Detailed Receipts and Payments Accounts	9

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 2025

The Trustees present their report and the unaudited accounts of the charity for the year ended 31 March 2025.

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

B Priest (appointed 18th September 2024)

J Connolly (appointed 18th September 2024)

J Betney (appointed 18th September 2024)

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 neighborhood (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 £87,962. Resources expended on the activities of the charity amounted to £61,218. The closing fund balance is £36,624 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 2025

The long term

A programme of improvements to the building, delivered largely by voluntary work undertaken by contractors, will increase the opportunities for chargeable events in the community centre, and allow for greater use by health agencies. This will increase the income from booking charges and increase access to targeted grants and funding.

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

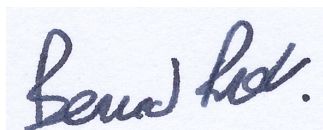
The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 2025

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 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 2025

Notes	Unrestricted Funds 2025	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Receipts:				
Grants	68,840	68,840	36,000	36,000
Other receipts	19,122	19,122	15,627	15,627
Total receipts	87,962	87,962	51,627	51,627
Payments:				
Payments on charitable activities	61,218	61,218	67,183	67,183
Total payments	61,218	61,218	67,183	67,183
Net income/(expenditure)	26,744	26,744	(15,556)	(15,556)
Net movement of funds in the year	26,744	26,744	(15,556)	(15,556)
Reconciliation of funds				
Cash funds brought forward	9,880	9,880	25,436	25,436
Transfer between funds	-	-	-	-
Cash funds carried forward	36,624	36,624	9,880	9,880

All receipts and payments derive from continuing activities

HIGHER BLACKLEY COMMUNITY ORGANISATION

**Statement of Assets and Liabilities
As at 31 March 2025**

	31 March 2025 £	31 March 2024 £
Cash at bank and in hand	36,624	9,880
	<hr/>	<hr/>
Total cash funds	36,624	9,880
	<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 2025

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 2025

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	2025 £	2024 £
Salaries and wages	<u>41,043</u>	<u>46,627</u>
	<u>41,043</u>	<u>46,627</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	2025 Number	2024 Number
The average monthly number of employees during the year was:		
Administrative staff	<u>2</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 2025

	2025		2024	
	£	£	£	£
Income:				
Grants	68,840		36,000	
Room Hire	19,122		13,482	
Rates refund	-		2,145	
		87,962		51,627
Expenditure:				
Wages & Employers NI	41,043		46,627	
Maintenance & Cleaning	3,742		6,468	
Heat and Light	7,260		11,419	
Telephone	1,243		1,230	
Rates	1,955		812	
Insurance	197		333	
Printing & Stationery	398		-	
Equipment for hall	3,044		-	
Sundry	2,336		294	
		61,218		67,183
Net incoming (outgoing) resources for the year		26,744		(15,556)