



Westcrot Community Centre

Trustees' report and financial statements

For the year ended 31 March 2021

Westcroft Community Centre
Reference and administration information
For the year ended 31 March 2021

Charity number 1165335

Registered office and operational address

Westcroft Community Centre, 24-26 Westcroft Road, Burnage, Manchester, M20 6EF

Trustees

Trustees who served during the year and up to the date of this report were as follows:

Matthew Maouati	Chair
Martin Saker	Vice Chair
Rebecca Sutton	
Linda Duffy	(appointed 10/02/2020)
Mary McLachlan	(appointed 10/02/2020)
Dawne Bowes	
Ben Clay	(appointed 1 March 2021)

Key management personnel

Matthew Barker - Centre Manager

Bankers

Barclays Bank PLC
1 Churchill Place
London
E14 5H

Independent examiner

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

Westcroft Community Centre

Trustees annual report for the year ended 31 March 2021

The trustees present their report and the unaudited financial statements for the year ended 31 March 21.

Reference and administrative information set out on the previous page 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

Westcroft Community Centre was founded as a CIO in April 2016, following constitution and registration with the Charity Commission. Our objects state that we exist to:

further or benefit the residents of Burnage and the surrounding neighbourhoods of South Manchester, without 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.

Westcroft Community Centre exists to improve the quality of life of local residents. We identify gaps in provision, promote and facilitate volunteer opportunities, deliver adult learning and community engagement activities and providing a safe, friendly, inclusive and inspiring social environment.

In April 2018 Trustees approved a 3-Year Business Plan with the following aims:

- 1) Increase access to work
- 2) Champion the development of digital skills
- 3) Promote better physical and mental health and well-being
- 4) Act as a focal point for the local community
- 5) Deliver services that help people to have more confidence, motivation and self-esteem

Westcroft Community Centre trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees have considered how planned activities will contribute to the aims and objectives that have been set.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on adult learning and community engagement and are undertaken to further Westcroft Community Centre's charitable purposes for the public benefit.

The primary objective of the Westcroft Community Centre is to further benefit the residents of Burnage and the surrounding neighbourhoods of South Manchester. During 2020/21 we were impacted by Covid and therefore unable to deliver the majority of our regular timetabled activities. We have however adapted to offer some sessions and activities aligned to our core strategic aims as well as those that responded to the changing needs of communities during this time.

Westcroft Community Centre

Trustees annual report for the year ended 31 March 2021 (continued)

Increase access to work

Our employment support officer continued to deliver support for local residents, during lockdown periods this was an online service or over the phone when possible he delivered weekly face to face sessions, helping them in searching, applying, and interviewing for employment. We worked closely with Southway Housing in delivering Time is Now, an online employment support programme.

Champion the development of digital skills

We worked with Southway to promote and enable residents to access free -to-loan laptops, supporting them in accessing employment support and connecting with family and friends.

Promote better physical and mental health and well-being

During the period from September to December we were able to deliver some face-to-face support groups. Eat, Meet and Greet was the first to re-open, providing a valued opportunity for residents to socialise again, along with a hearty, healthy meal.

We delivered an innovative new project called Let's cook together that enabled families to cook meals from home, with all ingredients and guidance provided by the centre, and a Whatsapp group acted as the form of communication and information to support.

Quid's In food club adapted throughout the pandemic, all members received deliveries during lockdown, and gradually we were able to engage with members again at the centre.

Act as a focal point for the local community

We were one of very few centres across the city that despite being closed we were open as a food hub. We engaged a large number of volunteers and Southway staff in providing valued food support to Burnage and Chorlton communities.

We received funding to put together and deliver over 400 kids packs to local families, and cleaning/hygiene packs to every Quid's In member. At Christmas we ensured over 80 families received presents for all children.

Deliver services that help people to have more confidence, motivation and self-esteem

We continue to provide a safe space for individuals and families to attend, from advice via Facebook to our food club, those often living in isolation benefit from a friendly, free and local community space. The Quid's In project continues, now providing on average 60 families each week with £15 of fresh produce for a £2.50 membership fee. Alongside this we deliver advice and guidance sessions, supporting those in need with professional budgeting support, so providing a valued service to families living in poverty, supported with fresh food, social engagement and 1:1 support and advice.

Volunteer development and support continues to be central to our success, despite the impact of the pandemic and the majority of our regular team not being able to engage, 9 volunteers have engaged the community in activities at the centre, 3 of which have provided weekly support, delivering services and activities. All receiving regular supervision in supporting them to deliver services.

Beneficiaries of our services

Residents of Burnage and surrounding communities primarily across South Manchester.

Partner agencies:

- North West Community Association
- Career Connect
- Self Help Services

Westcroft Community Centre

Trustees annual report for the year ended 31 March 2021 (continued)

- Buzz NHS health team
- Environmental Services
- Southway Housing Trust
- Manchester Council Neighbourhood Team
- Manchester Community Central
- Trussel Trust Foodbanks

Whilst Covid has had an impact on how we engage with our beneficiaries we have continued to work with all of the above in signposting and information sharing. New partners that we have worked closely with as a direct result of new services on offer from the centre during lockdown periods are:

- Southway repairs team (providing food delivery service)
- Burnage community Blox
- Didsbury, Burnage and Withington covid response group
- Burnage Library
- Burnage community centre
- Mad dogs homeless charity

Financial review

At the end of the reporting period Westcroft Community Centre had total funds of £28,032 (2020: £30,330) consisting of unrestricted funds of £18,630 (2020: £22,428), and restricted funds of £9,402 (2020: £7,902). Cash reserves at bank were £24,371 (2020: £29,926). There are no immediate concerns about the charity's finances.

During the year the charity received unrestricted income of £34,251 (2020: £87,807) and restricted income of £6,000 (2020: £6,950). Expenditure for the year from unrestricted funds was £38,053 (2020: £79,553) and from restricted funds £4,496 (2020: £587).

Covid-19

Since March 23rd, 2020, and the consequent lockdowns, periods of restrictions and uncertainty, we have felt the impact on all aspects of service delivery. Fortunately, we remain financially secure with substantial reserves, and are confident in our recovery with the on-going support of Southway Housing, a manager secure in his position, and a team of staff and volunteers still keen to support in any way possible.

We continued to support the community throughout, with essential food provisions, over the phone support/ advice and guidance, and remote employment support. The board and management have continued to meet regularly, re-focussing our new business plan on how to best respond to the situation whilst keeping the focus on our aims of improving the building and providing a wider range of community led services.

We have reopened when able to do so, managing well the balance between providing essential face to face support and keeping people safe. A community wide 'life after lockdown' consultation exercise has informed our revised plans for timetable development.

Reserves policy

Westcroft Community Centre aims to have reserves of at least £5,000 at all times which is the amount the trustees deem to be necessary to ensure that the charity can continue to operate in the event of temporary funding shortages.

Westcroft Community Centre

Trustees annual report for the year ended 31 March 2021 (continued)

Plans for the future

Full recovery from the effects of Covid are an immediate priority, establishing a new timetable of activities that reflects the needs identified by the community.

In doing so we hope to secure funding for community engagement roles at the centre, helping us to fill the gaps that the loss of volunteers brings, but also enabling the centre manager to focus on developing our funding strategy and achieving aims to attract capital funding for building development.

Our overall aspiration is for Westcroft to attain full independence from Southway, whilst still working in partnership with them. We have control over the activities that take place at the centre but we are still reliant on their financial support.

Our principal focus is on raising the funds required to fully extend the building. This will be the focus of our next Business Plan, due to be produced by May 2021. We are also looking to recruit more Trustees to help support this and bring in new skills and expertise.

Towards the end of 2020/21 we started to see relaxations in certain restrictions and hope to re-open for a range of services.

We will also focus on Trustee recruitment, branding and raising awareness of Westcroft in the wider community.

Structure Governance and Management

The organisation is a charitable incorporated organisation, registered as a charity on 14 April 2016.

The charity was established under a constitution which established the objects and powers of the charity and its governance.

The trustees are the sole 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. No expenses were reclaimed from the charity during the period.

Trustees are recruited on the basis of skills and have to submit an application that demonstrates the experience and expertise they have which will help to deliver the aims of Westcroft Community Centre. New Trustees are recruited and appointed by existing ones.

Related parties and relationships with other organisations

Westcroft Community Centre is an established community centre which had been functioning for many years under Southway Housing Trust (a charitable housing association), prior to the establishment of the CIO. The CIO still receives the majority of its funding from Southway, who also own the building from which the CIO operates and fund the position of the full-time centre manager. Please refer to Note 8 in the accounts concerning further details of related parties and related party transactions.

The long-term aspiration is for the CIO to be self-sustaining.

Statement of responsibilities of the trustees

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).

Westcroft Community Centre

Trustees annual report for the year ended 31 March 2021 (continued)

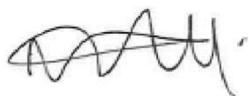
Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees 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 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 Charities Act 2011. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report was approved by the trustees on 25 January 2021 and signed on their behalf by



Matthew Maouati
Chair

Westcroft Community Centre
Independent examiner's report to the trustees
For the year ended 31 March 2021

I report on the accounts of the charity for the year ended 31 March 2021 set out on pages 8 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.

Other matters

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

Westcroft Community Centre
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2020 £</i>
Income from:							
Donations and legacies	3	34,176	6,000	40,176	69,324	6,950	76,274
Charitable activities	4	75	-	75	18,483	-	18,483
Total income		34,251	6,000	40,251	87,807	6,950	94,757
Expenditure on:							
Charitable activities	5	38,053	4,496	42,549	79,553	587	80,140
Total expenditure		38,053	4,496	42,549	79,553	587	80,140
Net income/(expenditure) for the year	6	(3,802)	1,504	(2,298)	8,254	6,363	14,617
Transfer between funds	4		(4)	-	-	-	-
Net movement in funds for the year		(3,798)	1,500	(2,298)	8,254	6,363	14,617
Reconciliation of funds							
Total funds brought forward		22,428	7,902	30,330	13,113	2,600	15,713
Total funds carried forward		18,630	9,402	28,032	21,367	8,963	30,330

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

Westcroft Community Centre
Charity number 1166535

Balance sheet as at 31 March 2021

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	11	4,381	1,524
Total fixed assets		4,381	1,524
Current assets			
Cash at bank and in hand		24,371	29,926
Total current assets		24,371	29,926
Liabilities			
Creditors: amounts falling due in less than one year	12	(720)	(720)
Net current assets		23,651	29,206
Total assets less current liabilities		28,032	30,730
Net assets		28,032	30,730
The funds of the charity:			
Restricted income funds	13	9,402	7,902
Unrestricted income funds	14	18,630	22,428
Total charity funds		28,032	30,330

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011.

The notes on pages 10 to 20 form part of these accounts.

Approved by the trustees on **27 / 01 / 2022**

and signed on their behalf by:



Matthew Maouati (Chair, Trustee)

27 / 01 / 2022

Date

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.

Westcroft Community Centre 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 consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees have reviewed the charity's forecasts and projections 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.

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

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.

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 operating a community centre 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 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs consist of governance costs which are wholly attributable to charitable activities.

j Operating leases

The charity has no operating leases.

k Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Furniture and equipment	20% - 25%
Computer equipment	33%

l 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.

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 charitable incorporated organisation registered with the Charities Commission and has no share capital. The registered office address is disclosed on the Reference and Administration page.

Westcroft Community Centre

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

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
Manchester City Council - NIF fund	-	-	-	-	1,950	1,950
Manchester Wellbeing Fund	-	-	-	-	3,000	3,000
Forever Manchester	-	-	-	-	-	-
Age Friendly	-	-	-	-	2,000	2,000
Greater Manchester	-	1,500	1,500	-	-	-
We love Manchester	-	3,000	3,000	-	-	-
Groundwork	-	1,000	1,000	-	-	-
GNW NHS	-	500	500	-	-	-
Southway Housing trust	-	-	-	7,500	-	7,500
Donations in kind	34,176	-	34,176	61,824	-	61,824
Total	34,176	6,000	40,176	69,324	6,950	76,274

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
Facility/room hire	75	-	75	18,483	-	18,483
Total	75	-	75	18,483	-	18,483

Westcroft Community Centre

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

5 Analysis of expenditure on charitable activities

	2021 £	2020 £
Staff costs	15,243	35,482
Accommodation	21,652	31,253
Volunteering and training costs	163	1,565
Event expenditure	5,222	3,204
Workshops, courses and classes	-	2,580
Centre supplies	141	354
Printing and copying	437	537
Telephone and internet	2,228	2,860
Sundry	(5,303)	520
Depreciation	2,046	1,065
Accountancy fees (governance)	720	720
	<hr/>	<hr/>
	42,549	80,140
	<hr/>	<hr/>
Restricted expenditure	4,496	587
Unrestricted expenditure	38,053	79,553
	<hr/>	<hr/>
	42,549	80,140
	<hr/>	<hr/>

6 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Depreciation	2,046	1,065
Independent examiner - accountancy fees	540	540
Independent examiner's fee	180	180
	<hr/>	<hr/>

7 Staff costs

Staff costs during the year were as follows:

	2021 £	2020 £
Wages and salaries	8,677	30,080
Social security costs	3,282	2,961
Pension costs	3,284	1,998
Other staff costs	-	443
	<hr/>	<hr/>
	15,243	35,482
	<hr/>	<hr/>

The charity did not have any employees throughout the year. The Southway Housing Trust seconded a member of staff to fulfill the role of Centre Manager on behalf of the charity.

The key management personnel of the charity comprise the trustees and the seconded Center Manager. The total employee benefits of the key management personnel of the charity were £11,961 (2020: £32,079).

8 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).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties. However Southway Housing Trust has a significant influence over the charity as both landlord and major contributor to the charity's funds in the form of donations in kind. As per the service agreement between the charity and the trust, and the charity's business plan, Southway Housing Trust allows free use of the community centre, carries the cost of building maintenance and services, and seconds a full-time Centre Manager. In addition the trust pays an annual grant to the charity for general use for charitable activities. The total donation in kind in the current period was £34,176.

Two of the charity trustees, Rebecca Sutton and Matthew Maouati, are also employees of the Southway Housing Trust.

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).

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

9 Government grants

The government grants recognised in the accounts were as follows:

	2021 £	2020 £
Manchester City Council - NIF fund	-	1,950
Groundwork	1,000	-
	<hr/>	<hr/>
	1,000	1,950
	<hr/> <hr/>	<hr/> <hr/>

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	Furniture and equipment £	Computer equipment £	Total £
At 1 April 2020	1,481	2,123	3,604
Additions	4,903	-	4,903
	<hr/>	<hr/>	<hr/>
At 31 March 2021	6,384	2,123	8,507
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Depreciation			
At 1 April 2020	664	1,416	2,080
Charge for the year	1,339	707	2,046
	<hr/>	<hr/>	<hr/>
At 31 March 2021	2,003	2,123	4,126
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net book value			
At 31 March 2021	4,381	-	4,381
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2020	817	707	1,524
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Westcroft Community Centre

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

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors and accruals	720	720
	<u>720</u>	<u>720</u>

13 Analysis of movements in restricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Co-operative Community Funds Manchester City Council - NIF Fund Manchester Wellbeing Fund	1,802	-	-	-	1,802
Age Friendly	1,950	-	-	-	1,950
Greater Manchester We Love Manchester	2,150	-	-	-	2,150
Groundwork Greater Manchester	2,000	-	-	-	2,000
NHS	-	1,500	(1,490)	(10)	-
	-	3,000	(3,006)	6	-
	-	1,000	-	-	1,000
	-	500	-	-	500
Total	<u>7,902</u>	<u>6,000</u>	<u>(4,496)</u>	<u>(4)</u>	<u>9,402</u>

Westcroft Community Centre

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 £
Co-operative Community Funds	1,802	-	-	-	1,802
Manchester City Council - NIF Fund	-	1,950	-	-	1,950
Manchester Wellbeing Fund	598	3,000	(1,448)	-	2,150
Age Friendly	-	2,000	-	-	2,000
Total	2,400	6,950	(1,448)	-	7,902

Name of

restricted fund

Description, nature and purposes of the fund

Co-operative Community Fund	grant towards garden and outside space development
MCC - NIF Fund	grant ringfenced for the purchase of a freezer
Manchester Wellbeing Fund	grant to provided cooking courses at the community centre
Forever Manchester	grant for community activity
Age Friendly - Estelita fund	grant for over 50's activities
Great Manchester	grant for treats for kids
We love Manchester	grant for treats for kids

14 Analysis of movement in unrestricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	22,428	34,251	(38,053)	4	18,630
	22,428	34,251	(38,053)	4	18,630

Westcroft Community Centre

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

Comparative period

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	As at 31 March 2020 £
General fund	13,113	87,807	(78,492)	-	22,428
	<u>13,113</u>	<u>87,807</u>	<u>(78,492)</u>	<u>-</u>	<u>22,428</u>

Name of

unrestricted fund

Description, nature and purposes of the fund

General fund The free reserves after allowing for all designated funds

15 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2021 £
Tangible fixed assets	4,381	-	-	4,381
Net current assets/(liabilities)	14,249	-	9,402	23,651
	<u>18,630</u>	<u>-</u>	<u>9,402</u>	<u>28,032</u>

Comparative period

	General fund £	Designated funds £	Restricted funds £	Total 2020 £
Tangible fixed assets	1,524	-	-	1,524
Net current assets/(liabilities)	21,304	-	7,902	29,206
	<u>22,828</u>	<u>-</u>	<u>7,902</u>	<u>30,730</u>