



Westcroft Community Centre

Trustees' report and financial statements

For the year ended 31 March 2022

Westcroft Community Centre
Reference and administration information
For the year ended 31 March 2022

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	
Alina Ali		appointed 28/04/2022
Ben Clay		
Linda Duffy		
Judi Kemp		appointed 28/04/2022
Mary McLachlan		
Eddie Rhead		appointed 28/04/2022
Rebecca Sutton		

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 2022

The trustees present their report and the unaudited financial statements for the year ended 31 March 22. Included within the trustees' report is the directors' report as required by company law.

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;

empower, inspire and improve the local community. We provide support, activities and opportunities for all centre users and volunteers to realise their potential in a safe, welcoming and inclusive environment.

In April 2021 Trustees approved a 3 Year Business Plan with the following values.

CONNECT Neighbours with neighbours, local people with services and opportunities, and we work with a wide range of partners.

UNDERSTAND The different needs, backgrounds and circumstances of visitors, and tailor our offer to them.

EMPOWER Residents to find help and solutions to achieve what they are capable of.

WELCOME We reflect our diverse community in the services and support we provide and offer something for everybody who walks through our door.

And the following strategic aims.

1) FUNDING, Secure funding for a better community facility, developing the current space for improved capacity to cope with the range and complexity of services required by our community.

2) SERVICE DELIVERY, Work in partnership with Southway Housing and other community partners to support Covid recovery, tackling hardship, poverty and deprivation and promoting mental well-being by providing a range of services run by skilled and enthusiastic volunteers

3) DIVERSITY AND INCLUSION, Promote inclusive behaviour, providing cohesive services that establish good social relationships. Attracting groups to the centre that have been under-represented.

4) COMMUNICATION AND CONSULTATION, Put our local community at the heart of the development of the centre and service planning. Listen to diverse voices, promoting community ownership of the space and empowering people to have more control over their own lives.

5) GOVERNANCE/VOLUNTEER DEVELOPMENT, Maintain a financially sustainable and well governed organisation.

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

Westcroft Community Centre

Trustees annual report for the year ended 31 March 2022 (continued)

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 community development and community engagement, advice and guidance and adult learning and are undertaken to further Westcroft Community Centre's charitable purposes for the public benefit.

The primary objective of Westcroft Community Centre is to further benefit the residents of Burnage and the surrounding neighbourhoods of South Manchester. During 2021/22 we were still impacted by Covid and beginning the process of recovery, developing a new timetable of services and activities aligned to our core strategic aims.

Funding

In August we received notification of a successful application to Global's make some noise for funding to recruit a full-time community development officer, a significant step in our recovery from Covid and in the long-term aspirations for the centre. In March 22 we were informed that this bid had now been doubled to create a 2-year full time post, with £51,592.00 awarded for the post to start in April 22.

Service delivery

After the re-opening of indoor venues in April 2021 we were able to again re-introduce group activities. 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.

The Let's cook together was now in its third project cycle of 10 weeks, with funding received to deliver another two projects, both running for a further 10 weeks. This 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 continued to adapt, as the pandemic saw numbers increase considerably, we moved the service to the main room upstairs, with more space needed for stock. Members now had controlled time slots to visit and the membership continued to grow.

After a successful application to the Big Life group we were awarded £9372 funding to recruit a part time sessional worker. In September 2021 Linda started the new role which immediately enabled us to develop the timetable in ways that previously was not possible. Linda quickly set up a programme of one-off engagement activities such as crafts, celebrations, social opportunities and supported in the re-introduction of well-loved services such as the regular film nights.

The new role enabled us to set up new groups such as the weekly women's chill out session and develop our partnership with the Be well service, improving referral routes for individuals and families into the service.

Our employment support officer continued to deliver support for residents, during periods of restrictions 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 again worked closely with Southway Housing in delivering Time is now, an online employment support programme.

All service delivery was again impacted by the Omicron variant of Covid in December 21, lasting in to 2022, with a temporary delay in the newly established timetable.

Westcroft Community Centre

Trustees annual report for the year ended 31 March 2022 (continued)

Diversity and inclusion

We developed a thriving partnership with the Be well service who funded the new sessional worker role. This resulted in up to 5 Be Well workers delivering their one-to-one support service from the centre each week with the aim of increasing the number of referrals from Westcroft into their services but most importantly the number referrals coming to us. This saw over 40 individuals who otherwise may never have known about us then benefiting from our holistic offer.

The period after lockdowns saw a marked increase in online engagement, with a much greater reach via Facebook, we noticed that services were reaching capacity much more quickly than prior to Covid and that many of those attending were new to our services, community representation across services has been very strong.

We have developed good links with the Burnage Library ESOL group with many joining our women's chill out group and as our diverse community attend the centre and have a good experience the word very quickly spreads across Burnage and surrounding communities that we offer a safe, engaging, welcoming environment for all.

The new sessional worker role enables more engagement across different age groups with more activities for children and families than ever before. And the new women's chill out group quickly saw excellent engagement by women from black and minority ethnic groups who felt the space a safe and welcoming one to talk openly, freely and in a secure and confidential environment.

Communication and consultation

Social media engagement has increased significantly, the Facebook page has grown, and we now use this as our main marketing and promotion tool. So too has the use of Whatsapp groups, we now have groups set up for different sessions and services including the Quid's In service, women's chill out group, Let's cook together project and Eat meet and greet. This enables quick and easy communication with the majority of service users, instant promotion of new and upcoming activities and sharing support information and guidance.

In partnership with Burnage library and Burnage community centre we have developed a "Burnage-life after lockdown" consultation. We are awaiting a final count but expect to have around 350-400 completed surveys to evaluate in the coming months.

2021 has seen the launch of our new Business plan for 2021-24, this is the second Business Plan that we have produced since becoming a Charitable Incorporated Organisation. Over the past three years we have established a proven track record of delivery. We have fulfilled all the aims that we set out during our previous Business Plan and looking forward to the next 3 years we have developed new aims, objectives, and mission statement. With a real focus on attracting external capital funding for expansion of the centre the new plan tells the story of Westcroft community centre, and how we wish to evolve.

Governance/volunteer development

During what has been a difficult time for much of the voluntary sector we remain in a strong position, continued support from Southway housing keeps us stable, we have quickly recovered in the sense that services and activities have been introduced that respond to local need, we have benefited from local financial support such as the covid impact financial support from Manchester city council and recruited new volunteers to support in the process.

Two of the current team of trustees are having to step down from their positions due to their terms coming to an end. Recruitment for new trustees has started with new recruits expected to start early in the next financial year.

Westcroft Community Centre

Trustees annual report for the year ended 31 March 2022 (continued)

We have a centre manager committed to supporting new and existing volunteers in upskilling, developing confidence, providing essential and personal development training opportunities and to respond to the needs of our communities.

Beneficiaries of our services

Residents of Burnage and surrounding communities primarily across South Manchester.

Partner agencies:

- North West Turkish Community Association
- Career Connect
- Self Help Services
- Buzz NHS health team
- Environmental Services
- Southway Housing Trust
- Manchester Council Neighbourhood Team
- Manchester Community Central
- Trussel Trust Foodbanks
- Fareshare
- Burnage community centre
- Burnage Library
- Training Brokers
- Groundwork
- Local councillors
- Burnage community blox
- Albermale Allotments
- Burnage good neighbours
- Barlow Moor community association
- Big Lottery
- Global's make some noise

Financial review

At the end of the reporting period Westcroft Community Centre had total funds of £46,271 (2021: £28,032) consisting of unrestricted funds of £22,601 (2021: £18,630), and restricted funds of £23,670 (2021: £9,402). Cash reserves at bank were £29,291 (2021: £24,371). There are no immediate concerns about the charity's finances.

During the year the charity received unrestricted income of £84,763 (2021: £34,251) and restricted income of £21,545.50 (2021: £6,000). Expenditure for the year from unrestricted funds was £82,792 (2021: £38,052) and from restricted funds £5,277 (2021: £4,497).

Covid-19

The impact of Covid and consequent lockdowns, periods of restrictions and uncertainty in 2020-21 continued to influence all aspects of service delivery, recovery, and priorities during 2021-22.

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.

Westcroft Community Centre

Trustees annual report for the year ended 31 March 2022 (continued)

We have re-opened when able to do so, managing well the balance between providing essential face to face to support and keeping people safe. Gradually re-introducing social engagement and wider support/guidance services essential in supporting individuals and families.

Reserves policy

Westcroft Community Centre aims to always have reserves of at least £5,000 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.

Plans for the future

Trustee recruitment is an immediate priority, we have received several excellent applications and expect to have new recruits in place by April 2022.

Volunteer recruitment, retainment and development remains at the heart of all that we do, as we recovered from Covid we lost a lot of experience, skills and knowledge from those long-term volunteers whose priorities have now changed. Whilst still involved they do not necessarily want to commit so much of their time. This leaves big gaps to fill but is also an exciting opportunity to see how new people, ideas, experiences, and enthusiasm can help shape the future of the organisation

Management and retention of new roles at the centre is significant, we have the new, existing sessional role and in April 2022 the new full time community development officer starting. Both roles will improve our capacity to deliver more, to consistently deliver quality services, to continue re-inventing our timetable of activities and to further evidence the need for a bigger space to deliver more.

Our principal focus is on raising the funds required to fully extend the building. This is the focus of the new Business Plan, by the end of which we hope to be able to report significant steps in raising and attracting capital investment.

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, we have started discussions on the lease agreement that will give us more control over our environment and future aspirations.

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 based on 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.

Westcroft Community Centre
Trustees annual report for the year ended 31 March 2022 (continued)

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 most 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.

The long-term aspiration is for the CIO is 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).

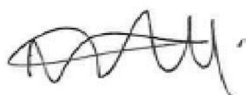
Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees 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 16th January 2023 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 2022

I report on the accounts of the charity for the year ended 31 March 2022 set out on pages 9 to 22.

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

27 / 01 / 2023

Westcroft Community Centre
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2021 £</i>
Income from:							
Donations and legacies	3	81,668	21,545	103,213	34,176	6,000	40,176
Charitable activities	4	3,095	-	3,095	75	-	75
Total income		84,763	21,545	106,308	34,251	6,000	40,251
Expenditure on:							
Charitable activities	5	82,792	5,277	88,069	38,052	4,497	42,549
Total expenditure		82,792	5,277	88,069	38,052	4,497	42,549
Net income/(expenditure) for the year	6	1,971	16,268	18,239	(3,801)	1,503	(2,298)
Transfer between funds		2,000	(2,000)	-	-	-	-
Net movement in funds for the year		3,971	14,268	18,239	(3,801)	1,503	(2,298)
Reconciliation of funds							
Total funds brought forward		18,630	9,402	28,032	13,113	2,600	15,713
Total funds carried forward		22,601	23,670	46,271	9,312	4,103	13,415

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 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	11	4,923	4,381
Total fixed assets		4,923	4,381
Current assets			
Debtors	12	12,898	-
Cash at bank and in hand		29,291	24,371
Total current assets		42,189	24,371
Liabilities			
Creditors: amounts falling due in less than one year	13	(840)	(720)
Net current assets		41,349	23,651
Total assets less current liabilities		46,271	28,032
Net assets		46,271	28,032
The funds of the charity:			
Restricted income funds	14	23,670	9,402
Unrestricted income funds	15	22,601	18,630
Total charity funds		46,271	28,032

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 11 to 22 form part of these accounts.

Approved by the trustees on **27 / 01 / 2023**

and signed on their behalf by:



Matthew Maouati (Chair, Trustee)

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 2022 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Greater Manchester	-	-	-	-	1,500	1,500
We love Manchester	-	-	-	-	3,000	3,000
Groundwork	-	-	-	-	1,000	1,000
GNW NHS	-	-	-	-	500	500
Donations in kind	71,505	-	71,505	34,176	-	34,176
Manchester CC - Covid Impact Fund	3,000	-	3,000	-	-	-
Manchester CC - Covid Support	6,163	-	6,163	-	-	-
BMCA Opens project	-	1,532	1,532	-	-	-
Arnold Clarke Community Fund	1,000	-	1,000	-	-	-
Let's Cook Together	-	4,945	4,945	-	-	-
Southway (dance sessions)	-	2,170	2,170	-	-	-
Global Make Some Noise	-	12,898	12,898	-	-	-
Total	81,668	21,545	103,213	34,176	6,000	40,176

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Facility/room hire	3,095	-	3,095	75	-	75
Total	3,095	-	3,095	75	-	75

Westcroft Community Centre

Notes to the accounts for the year ended 31 March 2022 (continued)

5 Analysis of expenditure on charitable activities

	2022 £	2021 £
Staff costs	46,072	15,243
Accommodation	22,273	21,652
Volunteering and training costs	278	163
Event expenditure	6,997	5,222
Centre supplies	1,664	141
Printing and copying	457	437
Telephone and internet	2,520	2,228
Sundry	32	(5,303)
Depreciation	3,576	2,046
Accountancy fees (governance)	1,133	720
Repairs and maintenance	3,067	-
	<u>88,069</u>	<u>42,549</u>
Restricted expenditure	5,277	4,497
Unrestricted expenditure	82,792	38,052
	<u>88,069</u>	<u>42,549</u>

6 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	2,693	2,046
Independent examiner - accountancy fees	660	540
Independent examiner's fee	180	180
	<u></u>	<u></u>

7 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	37,705	8,677
Social security costs	4,172	3,282
Pension costs	4,195	3,284
Other staff costs		-
	<hr/>	<hr/>
	46,072	15,243
	<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, the seconded Center Manager, the seconded Employment Support Officer and the seconded Seasonal Community Development Officer. The total employee benefits of the key management personnel of the charity were £41,900 (2021: £11,961).

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 (2021: 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 £71,505.

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 (2021: nil).

Westcroft Community Centre

Notes to the accounts for the year ended 31 March 2022 (continued)

9 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
Groundwork	-	1,000
Manchester CC - Covid Impact Fund	3,000	-
Manchester CC - Covid Support	6,163	-
	<hr/>	<hr/>
	9,163	1,000
	<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

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2021	6,384	2,123	8,507
Additions	3,235	-	3,235
	<hr/>	<hr/>	<hr/>
At 31 March 2022	9,619	2,123	11,742
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Depreciation			
At 1 April 2021	2,003	2,123	4,126
Charge for the year	2,693		2,693
	<hr/>	<hr/>	<hr/>
At 31 March 2022	4,696	2,123	6,819
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net book value			
At 31 March 2022	4,923	-	4,923
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2021	4,381	-	4,381
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Westcroft Community Centre

Notes to the accounts for the year ended 31 March 2022 (continued)

12 Debtors

	2022 £	2021 £
Prepayments and accrued income	12,898	-
	<u>12,898</u>	<u>-</u>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors and accruals	840	720
	<u>840</u>	<u>720</u>

14 Analysis of movements in restricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Co-operative Community Funds	1,802	-	-	-	1,802
Manchester City Council - NIF Fund	1,950	-	-	-	1,950
Manchester Wellbeing Fund	2,150	-	(2,075)	-	75
Age Friendly	2,000	-	-	(2,000)	-
Groundwork	1,000	-	-	-	1,000
Greater Manchester NHS	500	-	(174)	-	326
BMCA Opens project	-	1,532	(440)	-	1,092
Let's Cook Together	-	4,945	(2,588)	-	2,357
Southway Dance Sessions	-	2,170	-	-	2,170
Global Make Some Noise	-	12,898	-	-	12,898
	<u>9,402</u>	<u>21,545</u>	<u>(5,277)</u>	<u>(2,000)</u>	<u>23,670</u>
Total	9,402	21,545	(5,277)	(2,000)	23,670

Westcroft Community Centre

Notes to the accounts for the year ended 31 March 2022 (continued)

Comparative period

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

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
	grant for providing an age friendly programme of activities across
BMCA Opens project	Didsbury, Burnage and Chorlton Park
	grant towards delivering programmes to engage families in
Let's Cook Together	cooking at home
Southway Dance Sessions	grant for weekly world dance sessions
Global Make Some Noise	grant to recruit a full time community development officer

Notes to the accounts for the year ended 31 March 2022 (continued)

15 Analysis of movement in unrestricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	18,630	84,763	(82,792)	2,000	22,601
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	18,630	84,763	(82,792)	2,000	22,601
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Comparative period					
	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	22,428	34,251	(38,053)	4	18,630
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	22,428	34,251	(38,053)	4	18,630
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Name of

unrestricted fund

Description, nature and purposes of the fund

General fund

The free reserves after allowing for all designated funds

16 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	4,923	-	-	4,923
Net current assets/(liabilities)	17,679	-	23,670	41,349
	<hr/>	<hr/>	<hr/>	<hr/>
Total	22,602	-	23,670	46,272
	<hr/>	<hr/>	<hr/>	<hr/>

Westcroft Community Centre

Notes to the accounts for the year ended 31 March 2022 (continued)

Comparative period

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