



Westcroft Community Centre

Trustees' report and financial statements

For the year ended 31 March 2023

Westcroft Community Centre
Reference and administration information
For the year ended 31 March 2023

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:

Alina Ali	resigned 17/05/2023
Ben Clay	
Linda Duffy	
Judi Kemp	appointed 28/04/2022
Mary McLachlan	
Eddie Rhead	appointed 28/04/2022
Rebecca Sutton	
Hilary Moules	appointed 05/07/2023
Matthew Maouati	resigned 28/04/2022
Martin Saker	resigned 28/04/2022

Key management personnel

Matthew Barker - Centre Manager

Bankers

Barclays Bank PLC
1 Churchill Place
London
E14 5H

Independent examiner

Kate Adderley CA
Third Sector Accountancy Ltd
Holyoake House
Hanover Street
Manchester
M60 0AS

Westcroft Community Centre

Trustees annual report for the year ended 31 March 2023

The trustees present their report and the unaudited financial statements for the year ended 31 March 23. 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, whilst also working 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 2023 (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. 2022/23 has been a significant 12 months in the continued development of the organisation with the newly funded, 2 year, full time community development officer starting in April 2022, this further enabled us to build our service offer with a wider range of activities than ever before, all aligned to our core strategic aims.

Funding

In March 2022 we received confirmation that the funding from Global's Make Some Noise had been doubled to £51,592, awarded to us for the recruitment of a full-time community development officer post, this role started in April 2022 for a 2 year period.

We were awarded £9865 from the Lottery Awards for All for the continuation of the sessional community development role for 12 months, received in September 2022 with an extension to the time period of this role due to re-recruitment.

The centre generated £7435.06 from room hire, the regular groups hiring the space, mainly during the evenings and weekends are the North West Turkish association, MCC councillor surgeries, Slimming world and during the week the Training Brokers. A significant development was the return of Slimming world in February 2023 after over 12 months away which brings more stability.

2022 also saw the centre generating income via fundraising for the first time with £1,206.24 raised via book sales, raffles and our new just giving page.

Service delivery

After a difficult but very successful year following the re-opening of services after Covid, 22-23 was a year of further progression.

The women's chill out group established itself as a permanent fixture in the calendar providing a safe and welcoming environment with the group consistently involving new members in a host of activities from self-defence and Menopause discussions to trips out and dancing. Along with the Eat Meet and Greet session that continues to deliver our weekly social, cooking and eating together we have two weekly well established and respected engagement projects.

We were awarded £2975 for the delivery of a new Conversation group, another project that Linda our FT community development officer managed, an after-school group for families to socialise, do homework, cook, eat and take healthy meals home with them.

The Re-introduction of services and activities by our partners such as Be Well, Career Connect, Sonder Radio, Creative writing, councillor surgeries and Southway advice support all added value to the work of the team, enabling and adding further value to our approach of providing wrap around support.

Westcroft Community Centre

Trustees annual report for the year ended 31 March 2023 (continued)

The summer of 2022 saw the development of our first full programme of children's and family activities. A weekly breakfast club, play sessions and crafts proved a massive success with families looking for extra support during the holidays.

Restrictions around how we managed Quid's In relaxed, with the removal of set time slots our members were able to once again really enjoy the social element of attending Westcroft for the service, proving how invaluable the opportunity to meet with friends every week over a brew really is.

The Let's cook together project completed its final 10 weeks of the funded programme. A project to look back on with real pride as it enabled residents to engage during a difficult period in the recovery from the pandemic.

We re-introduced a programme of one-off events and activities which included a winter warmth multi-agency day, summer family fun day, Halloween, Eid, Day of the Dead and Christmas.

With funding from Southway's Beautiful South fund we delivered a programme of dance sessions which proved to be a real success, engaging a group made up largely of people new to the centre in world dance. A relaxed and really well delivered group that again, we hope to replicate.

External providers again started to deliver activities from the centre with particular support from the Employment support team at Southway who delivered time is now, a beauty workshop, and the smashing network that all engaged residents in developing skills, awareness and confidence in getting back into the workplace. The new partnership with Manchester Law centre was a highlight, developing a very positive partnership designed to support residents with free legal advice and guidance.

As ever we respond to changing circumstances as best we can, always doing what we can to host, deliver and engage in new ways, this was evident in the team leading on the delivery of a Ukranian support group with social activities and ESOL, a regular storytelling group for families, re-establishing our regular film nights, setting up a little library in partnership with READ Manchester, various one-off craft and family sessions, distributing winter warmth packs and responding to the cost of living crisis by doing what we do so well, providing a warm and welcoming space with free support and plenty of hot brews.

Diversity and inclusion

The sessional and Full time roles enabled on-going engagement across different age groups with more activities for children and families than ever before. The women's chill out group continued the 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.

The desire across the neighbourhood to attend social engagement activities remained strong throughout, after the pandemic there remained a keen desire to attend community activities with a constant improvement in online engagement via Facebook and services advertised via social media, therefore filling quickly. Being forever mindful of our approach to inclusion, providing a welcoming environment and delivering a range of services we recorded that many of those attending were new to the centre with representation of our community remaining strong.

Our continued partnership with the Be well service, employment services, Manchester Law centre and hosting events such as the Winter warmth event enabled the on-going engagement of individuals and families that again might not have attended the centre without the support of those services. Our holistic approach to engagement means that we then get to engage, understand needs and signpost accordingly, to both services provided from the centre and community partners.

Westcroft Community Centre

Trustees annual report for the year ended 31 March 2023 (continued)

Communication and consultation

With nearly 1000 regular engagements via social media our posts are reaching more people across our communities than ever before. This has improved significantly due to our FT community development officer, whose commitment to consistently updating on good news stories, activities and future plans has created a network of engagement across the community with families and services. Feedback from centre users is that they love to see what is happening, enjoy pictures and videos, and use it as a resource for finding out what is going on.

There is a continued desire to engage via Whatsapp, with groups set up for a number of services such as the women's group, Eat, Meet and Greet, Quid's In services and other short-term projects. This allows immediate and easy messaging to all that consent to join, improving our communication but also developing a network of opportunities for people to communicate and share with each other.

In September 2022 we were successful in our application to work in partnership with the Manchester school of architecture on a 6-month project starting in December 2022. Together we began work on developing plans for building improvements that would enhance service delivery, adapting the space to make best use of the building and enabling better, more accessible services. Early in the project we delivered consultation meetings both with the students and community with the aim of establishing some clear objectives that were achievable and engaging. The feel of the space and the involvement of our community has been essential throughout, developing a sense of ownership of the process and therefore any developments in the future. Plans will be ready for presentation by May 2023.

Governance/volunteer development

April 2022 saw the recruitment of five new trustees and two long standing trustees stepping down. Due to unforeseen commitments two of the new trustees had to also step down after just a few months. We maintain a strong team with an excellent range of experiences and skills including marketing, law, project management, voluntary sector experience, governance and volunteering.

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 again continued to respond well to the pandemic by offering a wide range, and ever-growing timetable of services and activities that respond to local need with funding from Global Make some noise for the 2-year FT community development role playing a significant part in that process.

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.

Many volunteers from before the pandemic have now returned to support, many with changing priorities resulting in new ways of working together. We continue to support all with regular 1:1's, team meetings and regular informal discussions in making the transition as supportive as possible. Ten new volunteers have been inducted, with 16 in total providing sessional, seasonal, and daily support with service delivery, admin, reception and day to day tasks.

The full team have been supported with training on managing their own well-being during a time when they are supporting their community through difficult times. Other training includes safeguarding, manual handling, safe working and Carbon literacy.

Westcroft Community Centre

Trustees annual report for the year ended 31 March 2023 (continued)

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
- NHS South Manchester 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
- Greater Manchester Law Centre
- Read Manchester
- Sure start
- Manchester Libraries/READ Manchester

Financial review

At the end of the reporting period Westcroft Community Centre had total funds of £44,576 (2022: £33,733) consisting of unrestricted funds of £22,846 (2022: £22,601), and restricted funds of £21,730 (2022: £10,772). Cash reserves at bank were £42,890 (2022: £29,291). There are no immediate concerns about the charity's finances.

During the year the charity received unrestricted income of £84,181 (2022: £81,668) and restricted income of £40,780 (2022: £8,647). Expenditure for the year from unrestricted funds was £88,464 (2022: £82,792) and from restricted funds £29,709 (2022: £5,277).

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. This is currently under review.

Westcroft Community Centre

Trustees annual report for the year ended 31 March 2023 (continued)

Plans for the future

The long-term funding for a full time development officer beyond March 2023 is a priority, the role has enabled Westcroft community centre to recover after the pandemic and establish a model of delivery and activity development that we did not have the capacity for previously. The role enables the centre manager to have more time to focus on service development and management tasks.

Whilst the number of trustees is not a concern, we do plan to focus recruitment for further roles that develop a more diverse team, one more representative of the community we serve.

Volunteer recruitment, retainment and development remains at the heart of all that we do, more investment in training and work with Manchester community central and GMCVO to promote access to free and low-cost training and networking opportunities is vital to maintaining and developing a team of inspired, well informed, and motivated individuals.

The principal focus in 21-22 of raising the funds required to fully extend the building has changed, with the funding for new roles has been achieved and the financial picture changes our objectives have evolved. Whilst the development of the building remains a priority the approach in achieving this objective has evolved. The partnership with the Manchester school of architecture has contributed to the new thinking, with a much more staggered approach to development being the aim. With improved access to upstairs, better kitchen facilities and the creation of additional space to the rear of the building being key areas of interest.

The long-term lease of the building is a requirement, giving us security, and long-term control of space whilst maintaining the relationship and support that Southway provide.

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.

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.

Westcroft Community Centre
Trustees annual report for the year ended 31 March 2023 (continued)

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 29 / 01 / 2024 and signed on their behalf by



Ben Clay
Co- Chair of Trustees

Westcroft Community Centre
Independent examiner's report to the trustees
For the year ended 31 March 2023

I report on the accounts of the charity for the year ended 31 March 2023 set out on pages 10 to 23.

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 Act

have 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.



29 / 01 / 2024

Kate Adderley CA
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 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	As restated Restricted funds £	Total funds 2022 £
Income from:							
Donations and legacies	3	84,181	40,780	124,961	81,668	8,647	90,315
Charitable activities	4	4,415	-	4,415	3,095	-	3,095
Total income		88,596	40,780	129,376	84,763	8,647	93,410
Expenditure on:							
Charitable activities	5	88,464	29,709	118,173	82,792	5,277	88,069
Total expenditure		88,464	29,709	118,173	82,792	5,277	88,069
Net income/(expenditure) for the year	6	132	11,071	11,203	1,971	3,370	5,341
Transfer between funds		113	(113)	-	2,000	(2,000)	-
Net movement in funds for the year		245	10,958	11,203	3,971	1,370	5,341
Reconciliation of funds							
Total funds brought forward		22,601	10,772	33,373	18,630	9,402	28,032
Total funds carried forward		22,846	21,730	44,576	22,601	10,772	33,373

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 2023

	Note	2023	As restated 2022
		£	£
Fixed assets			
Tangible assets	11	3,477	4,922
Total fixed assets		3,477	4,922
Current assets			
Debtors		-	-
Cash at bank and in hand		42,890	29,291
Total current assets		42,890	29,291
Liabilities			
Creditors: amounts falling due in less than one year	12	(1,790)	(840)
Net current assets		41,100	28,451
Total assets less current liabilities		44,576	33,373
Net assets		44,576	33,373
The funds of the charity:			
Restricted income funds	13	21,730	10,772
Unrestricted income funds	14	22,846	22,601
Total charity funds		44,576	33,373

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 12 to 23 form part of these accounts.

Approved by the trustees on 29 / 01 / 2024 and signed on their behalf by:



Ben Clay (Co-Chair, Trustee)

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 accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: 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) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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.

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

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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.

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

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 2023 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted</i> £	<i>As restated</i> <i>Restricted</i> £	<i>Total 2022</i> £
Donations in kind	69,873	-	69,873	71,505	-	71,505
Manchester CC - Covid Impact Fund	-	-	-	3,000	-	3,000
Manchester CC - Covid Support	-	-	-	6,163	-	6,163
BMCA Opens project	-	914	914	-	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	-	25,796	25,796	-	-	-
MWF Conversation Café	-	2,975	2,975	-	-	-
NIF fund Football trip	-	1,130	1,130	-	-	-
Leeds assembly church	550	-	550	-	-	-
North West Turkish association	1,440	-	1,440	-	-	-
Lottery awards for all	-	9,865	9,865	-	-	-
Forever Manchester Christmas	-	100	100	-	-	-
Other grants - Southway	9,372	-	9,372	-	-	-
Donations	2,946	-	2,946	-	-	-
Total	84,181	40,780	124,961	81,668	8,647	90,315

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2022</i> £
Facility/room hire	4,415	-	4,415	3,095	-	3,095
Total	4,415	-	4,415	3,095	-	3,095

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

5 Analysis of expenditure on charitable activities

	2023 £	2022 £
Staff costs	48,474	46,072
Accommodation	27,643	22,273
Volunteering and training costs	-	278
Event expenditure	7,208	6,997
Centre supplies	2,540	1,664
Printing and copying	1,622	457
Telephone and internet	876	2,520
Sundry	403	32
Depreciation	1,656	3,576
Loss on Disposal of FA	1,090	
Accountancy fees (governance)	1,022	1,133
Repairs and maintenance	-	3,067
Marketing	100	-
Charitable donations	619	
Project costs	24,920	
	<u>118,173</u>	<u>88,069</u>
	<u><u>118,173</u></u>	<u><u>88,069</u></u>
Restricted expenditure	29,709	5,277
Unrestricted expenditure	88,464	82,792
	<u>118,173</u>	<u>88,069</u>
	<u><u>118,173</u></u>	<u><u>88,069</u></u>

6 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	1,481	2,693
Independent examiner - accountancy fees	750	660
Independent examiner's fee	200	180
	<u><u>2,431</u></u>	<u><u>3,533</u></u>

7 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	41,117	37,705
Social security costs	3,870	4,172
Pension costs	3,487	4,195
Other staff costs		-
	<hr/>	<hr/>
	48,474	46,072
	<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 £44,604 (2022: £41,900).

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 (2022: 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 £69,873 (2022: £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 (2022: nil).

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

9 Government grants

The government grants recognised in the accounts were as follows:

	2023 £	2022 £
Manchester City Council NIF fund	1,130	-
Manchester CC - Covid Impact Fund	-	3,000
Manchester CC - Covid Support	-	6,163
	<hr/>	<hr/>
	1,130	9,163
	<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 2022	9,619	2,123	11,742
Additions	417	-	417
Disposals	(1,090)	-	(1,090)
	<hr/>	<hr/>	<hr/>
At 31 March 2023	8,946	2,123	11,069
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2022	3,988	2,123	6,111
Charge for the year	1,481	-	1,481
	<hr/>	<hr/>	<hr/>
At 31 March 2023	5,469	2,123	7,592
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2023	3,477	-	3,477
	<hr/>	<hr/>	<hr/>
At 31 March 2022	5,631	-	5,631
	<hr/>	<hr/>	<hr/>

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

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors and accruals	1,790	840
	<u>1,790</u>	<u>840</u>

13 Analysis of movements in restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Co-operative Community Funds Manchester City Council - NIF Fund Manchester Wellbeing Fund	1,802	-	(600)	-	1,202
Groundwork Greater Manchester NHS	1,950	-	(1,912)	(38)	-
BMCA Opens project	75	-	-	(75)	-
Let's Cook Together	1,000	-	-	-	1,000
Southway Dance	326	-	(326)	-	-
Global Make Some Noise	1,092	914	(2,006)	-	-
MWF Conversation	2,357	-	(2,357)	-	-
NIF fund Football trip	2,170	-	(1,470)	-	700
Lottery awards for all Forever Manchester Christmas	-	25,796	(19,462)	-	6,334
	-	2,975	(346)	-	2,629
	-	1,130	(1,130)	-	-
	-	9,865	-	-	9,865
	-	100	(100)	-	-
Total	<u>10,772</u>	<u>40,780</u>	<u>(29,709)</u>	<u>(113)</u>	<u>21,730</u>

Westcroft Community Centre

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

Comparative period - as restated

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 March 2022 £</i>
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	500	-	(174)	-	326
BMCA Opens project	-	1,532	(440)	-	1,092
Let's Cook Together	-	4,945	(2,588)	-	2,357
Southway Dance	-	2,170	-	-	2,170
Total	9,402	8,647	(5,277)	(2,000)	10,772

**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 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 2023 (continued)

14 Analysis of movement in unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	22,601	88,596	(88,464)	113	22,846
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	22,601	88,596	(88,464)	113	22,846
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Comparative period - as restated					
	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/>

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 2023 £
Tangible fixed assets	3,477	-	-	3,477
Net current assets/(liabilities)	19,369	-	21,730	41,100
	<hr/>	<hr/>	<hr/>	<hr/>
Total	22,846	-	21,730	44,576
	<hr/>	<hr/>	<hr/>	<hr/>

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

Comparative period - as restated

	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2022 £</i>
<i>Tangible fixed assets</i>	4,922	-	-	4,922
<i>Net current assets/(liabilities)</i>	17,679	-	10,772	28,451
<i>Total</i>	22,601	-	10,772	33,373

16 Prior period adjustment

The charity received £12,898 grant income on 1/4/2022. This was treated as accrued income in the prior year accounts (Year ended 31/3/2022). This grant income is part of a multi-year grant from Global Make Some Noise specifically for the period 1/4/2022 to 31/3/2024.

A prior period adjustment has been made to correctly recognise this income in the year ended 31/3/2023.

Total funds brought forward as previously stated	46,271
Prior period adjustment	(12,898)
Total funds brought forward as restated	33,373