



# Westcroft Community Centre

Trustees' report and financial statements

For the year ended 31 March 2024

**Westcroft Community Centre**  
**Reference and administration information**  
**For the year ended 31 March 2024**

**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	resigned July 2024
Judi Kemp	
Mary McLachlan	
Ian Rhead	
Rebecca Sutton	resigned June 2024
Hilary Moules	appointed 05/07/2023
Janet Harrison	appointed 15/06/2024

**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 2024

The trustees present their report and the unaudited financial statements for the year ended 31 March 24

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.*

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.

## Westcroft Community Centre

### Trustees annual report for the year ended 31 March 2024 (continued)

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 remain 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. 2023/24 has again been a significant 12 months in the continued development of the organisation, with the Full-time development officer position funded from April 22 to March 24 the role is now well established as are the numerous regular and one-off activities that have been set up as a result. Of note are the weekly women's chill out group and family storytelling, funded projects such as art and well-being evenings and singing sessions, and the school holiday family activity schemes. All aligned to our core strategic aims.

Significantly, we secured funding for the role for a further 12 months, with the Postcode neighbourhood trust awarding £25,000, again giving us that security and confidence for the year ahead.

### Funding

During 2022-23 we secured external funding from Global's Make Some Noise for the recruitment of a FT community development officer, we now head into the second and final year, with the remaining £25,796 awarded after successful year one reports.

Numerous small grants continued to support the delivery of vital, well established and new projects including £3,480 for the weekly Eat, Meet and Greet group from We Love Manchester and £3,684 (half of total award) for the development of a community garden from the Greater Manchester Green Spaces Fund.

Total reserved funding: £35,705.20

The Postcode Neighbourhood Trust awarded £25,000 unreserved funds which secures the development role for the year 2024-25.

Total unreserved funding (grants): £25,958

The centre generated £10,055 from room hire, an increase of nearly £2,500 from the year previous. The regular groups hiring the space, mainly during the evenings and weekends are the Northwest Turkish Association (NWTCA), Slimming world, Dawat-E-Islami UK and other short-term bookings from the Training Brokers, Manchester City Council and Councillor surgeries. Having the weekly partnerships with groups such as Slimming World and NWTCA continue to provide that stability of regular income.

Our fundraising gained momentum after its introduction in 2022, with £4076 contributed via donations, over £3300 of which was raised for a sponsored 17day hike by the Centre manager in April/May 2023.

Southway Housing Trust continue to fund, and employ the centre manager, whilst financing and managing building related expenses/repairs, a total of £80,441 is donated in kind. This partnership continues to be critical in enabling the unique offer that we provide, with free to access services, open access space and drop in advice, guidance and support.

# Westcroft Community Centre

## Trustees annual report for the year ended 31 March 2024 (continued)

### Service delivery

Over 70 different activities, projects, events and services now take place at the centre each year, a testament to the dedication and commitment from the team.

With funding received from The Beautiful South fund we set up a new evening painting group for adults called Artlee. Delivered by Leanne, who herself started at Westcroft as a volunteer the group quickly established itself, with up to 15 people attending weekly Wednesday evening sessions. As we had hoped, new faces attended, many of whom due to other commitments such as work were thankful for an opportunity to benefit from the services offered. The group quickly developed great friendships and as is always the case with our activities it turned into much more than a painting group but also a support network, stress release, and a place to just feel comfortable and safe.

An extension of this project saw Leanne also delivering Saturday afternoon painting sessions for children and their families, again a successful activity that saw over 40 new families accessing the centre.

The joy of the work we do is that we are always trying new things, a very good example of this is an art exhibition in October. On the back of the two art groups, Linda (FT community development officer) had the idea to set up the centre for a 2-week period as a space to celebrate and show local artwork, accumulating in an evening exhibition. It was a huge success that now will be repeated in years to come. Members of the 2 groups were proud to have their work displayed and numerous individuals, many of whom had never visited the centre before contributed work that was displayed in dedicated areas.

The Women's chill out group, now well established as a weekly highlight in the calendar, continues to strengthen. With Linda facilitating, it has developed a member led model, with peer support and group discussions forming much of the time the women spend together. All with a very informal and relaxed, social atmosphere having breakfast and brews together every week. The group was also awarded £500 from the Happiness fund, and with that they went on a trip to Bridgewater gardens. We linked with the community engagement team there who supported the group with a tour, and all had a fantastic day. This has given us the impetus to find further funding to provide more opportunities for residents to enjoy trips out to venues across Manchester.

Work began on designing our new open access community garden space to the front of the centre, working together with Sow the City and Groundwork in consulting residents, volunteers and stakeholders on how best to create an inviting and engaging green space. We have numerous regulars, and people new to us that engaged in sharing ideas and created a mood board to help shape design. This has been 4 years in the making with £1k received from the Co-op in 2019 received to start this process but delayed due to Covid, the extra funding from GM green spaces has kickstarted this again so it is great to see the start of a process that will see the completed garden during the Summer of 2024.

The Quid's In food club remains critical in providing a vital food resource, members can access a variety of fresh, chilled, and hard-to-find food items worth around £20 each week. With average weekly attendance of 38 individuals/families it remains central to much of what we do at the centre, where all those in attendance benefit from additional services on offer.

Our partnerships are invaluable in helping the team deliver the holistic, supportive and caring service that we are so proud of. Whether that be services that hire the space, engaging with groups at the centre. Or services that that we host during core opening times that provide professional support and guidance services beyond the skills, qualifications, capabilities of our team. Or the many that compliment service delivery, adding value to the day-to-day provision, we appreciate all. Be Well, Career Connect, Greater Manchester Law Centre, South Manchester health team and Southway Housing are all critical in ensuring the centre continues with its reputation as a one-stop community resource.

## Westcroft Community Centre

### Trustees annual report for the year ended 31 March 2024 (continued)

After its establishment in 2022, we delivered our second full programme of free summer of family activities with weekly breakfast clubs, play sessions, crafts and regular film mornings, storytelling and our annual family fun day. This provision has now extended to half term holidays.

After a chance meeting with a local women's football advocate, the summer also saw us showing every England match of the world cup. As the games were generally in the daytime we set up as we would a film night, provided free food and snacks and the atmosphere was magical, with such a diverse group of people enjoying sport together.

Christmas was always a particularly busy period with a wide range of sessions during the build-up including wreath making, building gingerbread houses, decorating trees, and much more. All accumulating in two events during the week prior to Christmas, a thank you event where all those that have supported us over the previous years celebrated with poetry, music and games, and our annual family event that saw Mrs Claus attending, this different approach was received very well indeed.

As ever we respond to changing circumstances as best we can, always doing what we can to host, deliver and engage in new ways. The on-going cost of living crisis has seen the continued need for winter warmth packs, distributing sacks of presents with our partnership with the Toy appeal, and signing up to the warm spaces campaign and 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, since the pandemic we have seen a remaining, and keen desire to attend community activities, and with a constant improvement in online engagement via Facebook and services advertised via social media, sessions are quickly at capacity. 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, Greater Manchester Law Centre, Career Connect and Southway housing enabled the on-going engagement of individuals and families that again might not have attended the centre without the support of these 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.

Much of the last 6 months has seen the team develop the new 2024-27 business plan. Within this we have identified the following priorities with regards to Diversity and Inclusion:

- Targeted recruitment of volunteers and trustees from minority ethnic groups
- As new volunteers join, design more activities that showcase different cultural celebrations and festivals
- Provide face to face Equality, diversity and Inclusion training to 20+ volunteers
- Provide face to face LGBTQ+ training to 20+ volunteers
- Design and install signage and centre info in the 5 most widely spoken languages locally

# Westcroft Community Centre

## Trustees annual report for the year ended 31 March 2024 (continued)

### Communication and consultation

Westcroft/Centre manager now co-ordinates and leads on the Burnage Anti-poverty group, a voluntary sector led approach to tackling issues that affect our communities. Supported by statutory services we direct the meetings for all community facing groups in the area to co-ordinate, and advocate for change. Since October we have co-ordinated better training and support for volunteers, planned a joint Christmas toy drive, developed a funding focus group and have a co-ordinated approach to promoting services. The group was established after the Manchester Anti-poverty summit, which highlighted the need, and power of community led change, an asset-based approach to engagement. For Burnage we felt best placed to lead on the organisation of this, bringing local voluntary sector groups together with the support of the statutory sector in understanding what is important to our communities.

For a 17-day period in April/May Matt, the centre manager, hiked the Cape Wrath trail across the Scottish highlands for 256 miles raising money for Westcroft. Whilst this was significant in bringing in additional funding via donations, it also raised the awareness of the centre and the work that we do. With regular photo and video updates from the challenge we gained a lot of followers in Matt's journey.

The new Business plan for 2024-27 has been completed ready for launch in April. This again demonstrates well our progression, continuous improvement and the desire to respond to need, and evolve as our communities do so.

With over 1,200 followers via social media our posts are reaching more people across our communities than ever before. This engagement has continued to improve, Linda's 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.

### Governance/volunteer development

Tanya's story of progress from attending the centre for the 1<sup>st</sup> time in 2016, through volunteering, leading on the services and finding her first paid role as Quid's In assistant in 2021 has been well reported in our Business plans, but 2023 saw Tanya find further employment in her dream role as a ward nurse. The experience, calm head, knowledge and commitment to the centre will be missed but essential to replace.

Molly Ann and Ciara have been influential in filling some of the gap left by Tanya, particularly with leading on the delivery of the Quids In service. They also both now lead on the planning and delivery of weekly storytelling sessions, both managing a room full of young children, parents and carers and reading stories for all to enjoy. They regularly go above and beyond in planning creative arts and crafts that accompany the sessions.

This year saw two long standing trustees stepping down with one newly recruited trustee leaving due to unforeseen circumstances. We maintain a strong team of 6 trustees with an excellent range of experiences and skills including marketing, law, project management, voluntary sector experience, governance and volunteering.

During what has continued to be a difficult time for much of the voluntary sector we remain financially sound, and in a strong position. Continued support from Southway Housing Trust keeps us stable, we have again continued to respond well to demands by offering a wide range, and ever-growing timetable of services and activities that respond to local need with continued funding from Global Make Some Noise for the 2-year FT community development role playing a significant part in that process.

## Westcroft Community Centre

### Trustees annual report for the year ended 31 March 2024 (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.

We continue to support all of our volunteers with regular 1:1's, team meetings and regular informal discussions regarding service delivery, development and informing change. 5 new volunteers have been inducted, with 19 in total providing sessional, seasonal, and daily support with service delivery, admin, reception and day to day tasks.

Individuals in the team have benefited from Mental health 1<sup>st</sup> aid, Food Hygiene, Safeguarding and Conflict management training.

#### **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
- Sow the City
- Local councillors
- Albemarle Allotments
- Burnage Good Neighbours
- Barlow Moor community association
- Big Lottery
- Global's Make Some Noise
- Greater Manchester Law Centre
- Sure Start
- Manchester Libraries/READ Manchester
- The toy appeal
- Anti-Poverty group members Including schools, community groups, sports clubs and local initiatives.



# Westcroft Community Centre

## Trustees annual report for the year ended 31 March 2024 (continued)

### Financial review

Total income for the year was £156,235 (2023: £129,376). Of this income £80,441 (2023: £69,873) was a donation in kind from Southway Housing trust for the building, associated costs, maintenance and centre manager wages. Restricted grants received were £35,705 (2023: 40,780).

Net income for the year was £15,327 (2023: £11,203).

### Reserves policy

Westcroft Community Centre aims to always have reserves of at least £15,000 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. Total unrestricted reserves as at 31 March 2024 were £45,027.

### Plans for the future

The on-going, and significant investment in core funding from Southway Housing Trust supporting the building and Centre manager salary costs have given us the stability needed to respond and react to changing needs. This relationship, and the investment both financially and via support from a number of services in achieving our aims is central to building for the future with a strong sense of confidence.

The long-term funding for a full-time development officer beyond March 2025 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, retention 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 Burnage Anti-poverty group has plans to develop a co-ordinated Burnage volunteering network, with better signposting, information sharing and training available. The group aims to identify suitable funding that will support this process and improve capacity to manage.

The development of the building remains a priority with the partnership with the Manchester School of Architecture in 22-23 informing new thinking, with a much more staggered approach to development being the aim. With improved access 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 provides.

# Westcroft Community Centre

## Trustees annual report for the year ended 31 March 2024 (continued)

### 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.

### 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 charity 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.

Westcroft Community Centre  
Trustees annual report for the year ended 31 March 2024 (continued)

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 27<sup>th</sup> January 2025 and signed on their behalf by:



Ben Clay  
Chair

**Westcroft Community Centre**  
**Independent examiner's report to the trustees**  
**For the year ended 31 March 2024**

I report on the accounts of the charity for the year ended 31 March 2024 set out on pages 12 to 25.

**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.



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 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2023 £</i>
<b>Income from:</b>							
Donations and legacies	3	110,475	35,705	146,180	<i>84,181</i>	<i>40,780</i>	<i>124,961</i>
Charitable activities	4	10,055	-	10,055	<i>4,415</i>	-	<i>4,415</i>
<b>Total income</b>		<b>120,530</b>	<b>35,705</b>	<b>156,235</b>	<b><i>88,596</i></b>	<b><i>40,780</i></b>	<b><i>129,376</i></b>
<b>Expenditure on:</b>							
Charitable activities	5	98,349	42,559	140,908	<i>88,464</i>	<i>29,709</i>	<i>118,173</i>
<b>Total expenditure</b>		<b>98,349</b>	<b>42,559</b>	<b>140,908</b>	<b><i>88,464</i></b>	<b><i>29,709</i></b>	<b><i>118,173</i></b>
<b>Net income/(expenditure) for the year</b>	6	<b>22,181</b>	<b>(6,854)</b>	<b>15,327</b>	<b>132</b>	<b>11,071</b>	<b>11,203</b>
Transfer between funds		-	-	-	<i>113</i>	<i>(113)</i>	-
<b>Net movement in funds for the year</b>		<b>22,181</b>	<b>(6,854)</b>	<b>15,327</b>	<b>245</b>	<b>10,958</b>	<b>11,203</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		22,846	21,730	44,576	<i>22,601</i>	<i>10,772</i>	<i>33,373</i>
<b>Total funds carried forward</b>		<b>45,027</b>	<b>14,876</b>	<b>59,903</b>	<b>22,846</b>	<b>21,730</b>	<b>44,576</b>

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 2024

	Note	2024	As restated 2023
		£	£
<b>Fixed assets</b>			
Tangible assets	11	2,151	3,477
<b>Total fixed assets</b>		<b>2,151</b>	<b>3,477</b>
<b>Current assets</b>			
Debtors		-	-
Cash at bank and in hand		59,450	42,890
<b>Total current assets</b>		<b>59,450</b>	<b>42,890</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	12	(1,697)	(1,790)
<b>Net current assets</b>		<b>57,753</b>	<b>41,100</b>
<b>Total assets less current liabilities</b>		<b>59,903</b>	<b>44,576</b>
<b>Net assets</b>		<b>59,903</b>	<b>44,576</b>
<b>The funds of the charity:</b>			
Restricted income funds	13	14,876	21,730
Unrestricted income funds	14	45,027	22,846
<b>Total charity funds</b>		<b>59,903</b>	<b>44,576</b>

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 14 to 25 form part of these accounts.

Approved by the trustees on 29 / 01 / 2025

and signed on their behalf by:



Ben Clay, 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 2024 (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 2024 (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 2024 (continued)

### 3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2023 £</i>
Donations in kind	80,441	-	80,441	69,873	-	69,873
Donations	4,076	-	4,076	2,946	-	2,946
Grants	25,958	35,705	61,663	11,362	40,780	52,142
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	110,475	35,705	146,180	84,181	40,780	124,961
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

### 4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2023 £</i>
Facility/room hire	10,055	-	10,055	4,415	-	4,415
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	10,055	-	10,055	4,415	-	4,415
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## Notes to the accounts for the year ended 31 March 2024 (continued)

**5 Analysis of expenditure on charitable activities**

	2024 £	2023 £
Staff costs	83,152	48,474
Accommodation	26,562	27,643
Volunteering and training costs	-	-
Event expenditure	11,326	7,208
Centre supplies	4,711	2,540
Printing and copying	268	1,622
Telephone and internet	2,917	876
Sundry	54	403
Depreciation	2,208	1,656
Loss on Disposal of FA	-	1,090
Accountancy fees (governance)	2,008	1,022
Repairs and maintenance	1,427	-
Marketing	100	100
Charitable donations	-	619
Project costs	3,016	24,920
Service charge	2,605	-
Centre activities	554	-
	<u>140,908</u>	<u>118,173</u>
	<u><u>140,908</u></u>	<u><u>118,173</u></u>
Restricted expenditure	42,559	29,709
Unrestricted expenditure	98,349	88,464
	<u>140,908</u>	<u>118,173</u>
	<u><u>140,908</u></u>	<u><u>118,173</u></u>

**6 Net income/(expenditure) for the year**

This is stated after charging/(crediting):	2024 £	2023 £
Depreciation	2,208	1,481
Independent examiner - accountancy fees	1,155	750
Independent examiner's fee	260	200
	<u><u>3,623</u></u>	<u><u>2,431</u></u>

## Notes to the accounts for the year ended 31 March 2024 (continued)

**7 Staff costs**

Staff costs during the year were as follows:

	2,024 £	2,023 £
Wages and salaries	74,582	41,117
Social security costs	4,449	3,870
Pension costs	4,121	3,487
Other staff costs		-
	<hr/>	<hr/>
	83,152	48,474
	<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 Community Development Officer and the Sessional Worker were funded through grants to the charity and the payroll was administered by The Southway Housing Trust.

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 £49,781 (2023: £44,604).

**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 (2023: 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. The total donation in kind in the current period was £80,441 (2023: £69,873).

Rebecca Sutton, a charity trustee who has resigned post year end, is also an employee of the Southway Housing Trust.

Linda Duffy, a charity trustee who has resigned post year end, worked as a full-time development officer and was paid £25,796 for this role which was funded by the Global's Make Some Noise grant.

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 (2023: nil).

## Notes to the accounts for the year ended 31 March 2024 (continued)

**9 Government grants**

The government grants recognised in the accounts were as follows:

	2024 £	2023 £
Manchester City Council NIF fund	-	1,130
Manchester CC - Climate Fund	617	-
	<u>617</u>	<u>1,130</u>

**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 £
<b>Cost</b>			
At 1 April 2023	8,946	2,123	11,069
Additions	-	-	-
Disposals	-	-	-
	<u>8,946</u>	<u>2,123</u>	<u>11,069</u>
At 31 March 2024	8,946	2,123	11,069
	<u>8,946</u>	<u>2,123</u>	<u>11,069</u>
<b>Depreciation</b>			
At 1 April 2023	5,469	2,123	7,592
Charge for the year	1,326	-	1,326
	<u>6,795</u>	<u>2,123</u>	<u>8,918</u>
At 31 March 2024	6,795	2,123	8,918
	<u>6,795</u>	<u>2,123</u>	<u>8,918</u>
<b>Net book value</b>			
At 31 March 2024	2,151	-	2,151
	<u>2,151</u>	<u>-</u>	<u>2,151</u>
At 31 March 2023	3,477	-	3,477
	<u>3,477</u>	<u>-</u>	<u>3,477</u>

## Notes to the accounts for the year ended 31 March 2024 (continued)

**12 Creditors: amounts falling due within one year**

	2024 £	2023 £
Other creditors and accruals	1,697	1,790
	<u>1,697</u>	<u>1,790</u>

**13 Analysis of movements in restricted funds**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Co-operative	1,202	- #	-	-	1,202
Community Funds					
Groundwork	1,000	-	-	-	1,000
BMCA Opens project	-	500	(500)	-	-
Southway Dance	700			-	700
Global Make Some Noise	6,334	25,796	(27,414)	-	4,716
MWF Conversation	2,629	-	(1,424)	-	1,205
Lottery awards for all Beautiful South	9,865	-	(9,865)	-	-
Southway	-	1,528	(1,528)	-	-
We love Manc Eat, Meet, Greet	-	3,480	(1,728)	-	1,752
FM awards	-	100	(100)	-	-
Garden project Lancs Wildlife	-	3,684	-	-	3,684
MCC Climate Fund	-	617	-	-	617
	<u>21,730</u>	<u>35,705</u>	<u>(42,559)</u>	<u>-</u>	<u>14,876</u>

Westcroft Community Centre

Notes to the accounts for the year ended 31 March 2024 (continued)

**Comparative period**

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

**Name of  
restricted fund**

**Description, nature and purposes of the fund**

Co-operative Community Fund	grant towards garden and outside space development grant for providing an age friendly programme of activities across
BMCA Opens project	Didsbury, Burnage and Chorlton Park
Southway Dance Sessions	grant for weekly world dance sessions
Global Make Some Noise	grant to recruit a full time community development officer
Groundwork	grant for the development of a community garden
MWF Conversation	project grant for an after school family food session
NIF fund Football trip	grant awarded for a local football team to take the squad on a trip
Lottery awards for all	grant received in 2022-23 for a sessional role
Beautiful South	singing group grant
We love Manc Eat,	
Meet, Greet	grant for the on-going delivery of a weekly cooking group
FM awards	grant for the delivery of a Christmas event
Garden project Lancs	grant for the development of a community garden
MCC Climate Fund	grant for the development of a community garden



## Notes to the accounts for the year ended 31 March 2024 (continued)

**14 Analysis of movement in unrestricted funds**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	22,846	120,530	(98,349)	-	45,027
	<u>22,846</u>	<u>120,530</u>	<u>(98,349)</u>	<u>-</u>	<u>45,027</u>

**Comparative period**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	22,601	88,596	(88,464)	113	22,846
	<u>22,601</u>	<u>88,596</u>	<u>(88,464)</u>	<u>113</u>	<u>22,846</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 2024 £
Tangible fixed assets	2,151	-	-	2,151
Net current assets/(liabilities)	42,876	-	14,876	57,753
	<u>45,027</u>	<u>-</u>	<u>14,876</u>	<u>59,903</u>

## Notes to the accounts for the year ended 31 March 2024 (continued)

**Comparative period**

	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2023 £</i>
<i>Tangible fixed assets</i>	3,477	-	-	3,477
<i>Net current assets/(liabilities)</i>	19,369	-	21,730	41,099
<i>Total</i>	22,846	-	21,730	44,576