

Charity Number: 1168823

The Tatton

Report and financial statements
For the year ended 31 July 2022

The Tatton
Reference and administrative information
for the year ended 31 July 2022

Charity number 1168823

Registered office and operational address 172 Tatton Street, Ordsall, Salford, M5 3PS

Governing Document and Company Status

The Tatton is a Charity and has been entered onto the Register of Charities with the Registered Charity Number 1168823.

We also note that prior to becoming a charity The Tatton was known as Ordsall Café Project Ltd and registered as a company limited by guarantee number 4893603 and governed by its Memorandum and Articles of Association. The Liability in respect of the guarantee as set out in the memorandum is limited to £1.00 per member.

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

Samantha Hickey	Chair
Anthony Emojevbe Okparavero	Vice Chair
Terence Martin Leahy	Treasurer
Jonathan Dale	Secretary
David Hickey	Trustee
Elaine Sands	Trustee
Una Leahy	Trustee

No Trustees hold title to property

**Key management
personnel**

Bankers Unity Trust Bank
4 Brindley Place, Birmingham, B1 2JB

**Independent
Examiner** Jennifer Daniel FCCA DChA, Slade & Cooper Ltd
Beehive Mill, Manchester, M4 6JG

The Tatton
Trustees' annual report
for the year ended 31 July 2022

The trustees present their report and the unaudited financial statements for the year ended 31 July 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's constitution 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

- To further or benefit the residents of Ordsall (Salford) and the neighbourhood, 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 interest of social welfare for recreation and leisure time occupation with the objectives of improving the conditions of life for the residents.
- To develop the capacity and skills of the members of the socially and economically disadvantaged community of Ordsall (Salford) in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.
- In furtherance of these objects but not otherwise, the trustees shall have power; to establish or secure the establishment of a community centre to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects.

The Tatton is a Charitable Incorporated Organisation that provides a community hub based in Ordsall, Salford, Greater Manchester. The Tatton community centre was developed by the local community for the local community. Our Mission is to provide an accessible, friendly and safe resource and social centre to improve the quality of life for the community of Ordsall. Our vision is to build "A cohesive and attractive community for Ordsall, with The Tatton as its centre as a sustainable, attractive, safe and well-resourced place at the heart of the community."

Our Aims

- To promote justice and offer real opportunities to those at risk of being left behind.
- To provide low cost refreshments and food, with healthy options available.
- To provide an accessible, friendly resource and social centre open to the whole community.
- To provide opportunities for personal growth and advancement, improved health and wellbeing and a strengthened community in Ordsall.
- To bring together the community to share and exchange resources and develop trusted networks.
- To encourage a greater diversity of groups, developing a wider participation to grow.

We achieve our aims through the following activities

- Running a community café, providing local employment and volunteering.

The Tatton
Trustees' annual report
for the year ended 31 July 2022

- Providing space and support for community businesses.
- Providing a fully equipped IT Suite for use by the community.
- Providing support for people moving into employment.
- Providing opportunities for life skills development, improved well-being and health, community safety and crime reduction.
- Providing access to food schemes.

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

The 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 consider how planned activities will contribute to the aims and objectives that have been set.

Annual Review

Funding

The trustees have been working hard with Salford CVS to review The Tatton and the direction in which the project needs to move to ensure we are best meeting the needs of the community. During the application stage we held consultations with the community to find out what activities they would like to see happening at The Tatton. We have planned a programme of activities to run over the next 3 years and can confirm due to our successful application we have exciting times ahead.

Meals on Wheels

Our Meals on Wheels service continues to be popular. Initially started to ensure the elderly and vulnerable amongst our community received nutritious meals and doorstep contact during the pandemic when they were restricted to their homes. Although the restrictions lifted we found that some of our service users were unable to leave their homes due to poor mobility but still wanted to feel a part of the community and received food which wasn't a fast food option. Our volunteer administrator designs a menu and a small group of volunteers deliver the menu each week. Each day any meals ordered are hand delivered hot and fresh.

Incubation Hub

The Tatton continues to pride ourselves in helping small local businesses develop and provides rooms to hire on a long term basis. We currently have two long term lettings a local hair dresser and mosaic artist. In November 2021 a local keep fit group called Dana's Booty Bar joined us. The gym/keep fit sessions are held in our 1st floor main room which has also been let long term. The exciting group is a welcomed addition to our centre and offers keep fit classes for local residents. We are looking forward to working with Dana's Booty Bar to facilitate different types of classes.

Christmas Lunches

Due to continued restrictions we were still unable to run our Christmas Activities and lunches in the café as per usual. We decided to continue making the lunches and personally deliver them along with a card and small gift like we did in 2020. This was thoroughly enjoyed by all. We would like to thank Dickanson Charity for providing a grant to support this project.

The Tatton
Trustees' annual report
for the year ended 31 July 2022

The Bread and Butter Thing

The Bread and Butter Thing (TBBT) is a charity that makes life more affordable for people on a low income. Their mission is to create a fair solution for people in poverty and their long-term aim is to address the premiums that people in poverty pay for food, loans, energy and other everyday essentials simply because of their personal circumstances. The Tatton helps to facilitate this scheme to ensure that as many members of our community can benefit as possible. TBBT helps to add support and strength to the fantastic work we already do to improve the general wellbeing and confidence of our community.

COVID-19 – Small Business Grants

During this financial year we availed of Covid grants from Salford City Council. The total Business Grants we received during this period is £4,167.00

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on the relief of poverty, creating opportunities and strengthening our community and are undertaken to further The Tatton charitable purposes for the public benefit.

The Tatton was set up initially as Ordsall Community Café to create a safe space for local people to meet and exchange stories over a cup of tea. We are the only organisation that is non-denominational and open to all in our area. Our main customers tend to be families and the elderly and vulnerable.

The heart of our community centre is our café. For 18 years our community café has provided meals for the people of Ordsall. We aim to:

- Fight Food Poverty and Encouraging Healthy Eating – We try to make food available to people who couldn't afford to eat at regular restaurants. No matter how little money you have you can always find a meal suitable. Obtaining food from Fareshare helps us to make our menu more affordable.
- Reduce Food Waste – Nearly five million tonnes of food goes to waste each year. Although we can't stop this on our own we can encourage our community to do their bit. The goals to fighting hunger and reducing food waste go hand in hand. We are members of the Fareshare Community and regularly use perfectly good produce that would otherwise go to landfill. We often hold cookery courses teaching people the differences between the best before and use by and showing that there is nothing wrong with wonky fruit and veg. Feedback from courses we have run in the past have shown that participants are now thriftier with their food and less likely to waste.
- Promote Community – we are more than just a café. We are a place where people from all walks of life can meet and talk over a meal. Share life experiences. Feels safe and above all feel part of our community.

Our café continues to offer meals at reduced cost. We also have produce that customers can buy at subsidised prices. We also offer free food and food parcels for those struggling.

Volunteers

The Tatton requires the help of Volunteers. Our volunteers come in all shapes and sizes. Our oldest volunteer is over 80 and our youngest volunteer is 7 years old. Many of our volunteers gain the necessary skills to move on to paid employment. We offer all our volunteers full training and support throughout their time with us.

The Tatton
Trustees' annual report
for the year ended 31 July 2022

Why do people volunteer at The Tatton?

- *To increase confidence*
- *To try something new*
- *To get out the house, meet new people and make friends*
- *To help the community*
- *To gain experience to allow them to apply for paid work*

What volunteering opportunities do we have?

- *Helping in the café – serving customers, preparing food and cleaning our café area.*
- *Helping in our office with administration.*
- *Helping with The Bread and Butter*
- *Delivering our Meals on Wheels menu/food.*

Our volunteers have advised that they love being a part of Team Café and that they now feel like they have accomplished something. Our staff and volunteers have worked together to meet the needs of the community, reaching an end goal by working as a team. This has created lasting friendships.

As part of the work of our Community Development Worker we would like them to review of volunteer programme and ensure all our policies, procedures and training program is current. We have some exiting plans for our future and this involves volunteers.

Beneficiaries of our services

Visitors to The Tatton

MONTH	TOTAL
AUGUST	685
SEPTEMBER	692
OCTOBER	701
NOVEMBER	624
DECEMBER	845
JANUARY	592
FEBRUARY	649
MARCH	714
APRIL	754
MAY	698
JUNE	736
JULY	759
TOTAL FOR THE YEAR	8449

- We have continued to employ 3 people from the local community for this financial year.
- We have provided 9 regular volunteering opportunities.
- We have provided the volunteers to enable TBBT to continue to serve our community throughout the pandemic.
- We have continued to provide regular meals to the elderly and vulnerable through our Meals on Wheel service.
- We have provided 6 weekly food hampers free to families who have struggled through the financial year.

The Tatton
Trustees' annual report
for the year ended 31 July 2022

Thanks & Acknowledgements

The Trustees would like to take this opportunity to thank the following organisations for their support during the year. Our work would not be possible without them.

- Legally Blonde, Paul Houghton Mosaics & Dana's Booty Bar
- The New Barracks Tenant Management Co-operative
- Salix Homes
- Greater Manchester Police
- Booths Charity
- Primrose Hill Primary School
- St Joseph R.C Primary School
- Salford CVS
- Salford Lads and Girls Club
- The Health Improvement Team
- Queen Alexandra Court (Sheltered Accommodation)
- Ordsall Health Centre
- Salford City Council
- The Dickanson Charity
- The Bread and Butter Thing
- Fareshare
- Slade and Cooper

Financial review

This year has resulted in a surplus of £19,827, leaving £60,213 total funds at the end of the year, £20,956 were held for restricted purposes. In a very difficult financial time with limited opportunities to fundraise we were supported very generously by Government and Local Authority Grants. We would like to express our sincere thanks to both as this has allowed us to plan for the future in a very difficult environment due to the pandemic.

Investment Policy

We do not currently have an investment policy.

Reserves policy

We currently have £12,091.73 in this account. The Trustees have agreed that this money will be kept in the reserve account until it is needed.

Plans for the future

Activities

The previous years have presented significant challenges for everyone, particularly our members and the community we serve. Although we have opened The Tatton up for smaller events and activities we have not yet held any larger community events.

The Trustees plan to hold a Community Fun Day to bring the community together to showcase The Tatton and the work that we do as well as celebrating our successful National Lottery Community Fund

The Tatton
Trustees' annual report
for the year ended 31 July 2022

Application. We are really proud of this achievement and want to share with everyone this fantastic news.

Fundraising

Our Trustees have been working with Salford CVS to complete our successful application to The National Lottery Community Fund to fund our project over a three year period. The funding mainly covers the staff salaries (our biggest expense). We plan to use this three year period to generate as much income as possible to ensure we have reserves once the funding has finished should we not be successful in further funding applications. Our new Community Development Worker will work alongside the trustees to complete applications for community activities, building improvements and future salaries.

We recognise the need to look more closely and monitor all our regular outgoings and intend to contact our main suppliers to review tariffs and charges to ensure The Tatton is receiving the most cost efficient packages, in particular, our utilities.

Continued Aspirations

- To bridge the gap between grants and income generated. We want to be in a strong position in case the grants don't come in.
- The café area to be repainted, new floor fitted and new furniture to bring a fresh, vibrant atmosphere.
- New windows and a front door
- New outside signage and a general tidy up of the outside of the property.
- IT Suite to be made available to run courses in computer literacy, online safety and employment applications/cv preparations and consumer advice.
- LED Lights and a Heat Source Pump.
- To change our takeaway containers to ones which are environmentally friendly. To also introduce a reduced price for tea/coffee if customers bring their own re-usable cup.
- Widening our Trustee base
- Increasing our bank of volunteers
- Setting up a "Friends of The Tatton"
- Contacting local businesses/organisation for charitable donations
- Writing to Trusts for Charitable Donations
- Fitness Challenge Fundraising.
- To employ a Community Development Worker

Structure, governance and management

Recruitment and Appointment of Trustees

The Management Committee consisting of members of our community, serve alongside the Charity Trustees.

The Tatton may be ordinary resolution at an AGM or extraordinary general meeting appoint any person willing to Act as a Trustee of the Charity subject to the Charity Commission regulations. We invite members of the local community to serve on our Management Committee panel, but generally ask for members of the Management Committee to serve for a period of 1 year before becoming a Trustee.

The Tatton
Trustees' annual report
for the year ended 31 July 2022

Risk Management

The Tatton has a number of policies in place including:-

- Health and Safety
- Safeguarding for vulnerable adults and children
- Conflict of Interest
- Risk Management
- Volunteering
- Complaints Handling
- Equality and Diversity Policy

Organisational Structure

Board of Trustees

The Trustees are responsible for fundraising, financial viability and staffing of The Tatton. The Board meet monthly to review the organisations work and services and to agree strategic goals for the charity. The Board also reviews its own operation, effectiveness and governance on an annual basis. Meetings of the Management Committee take place monthly.

The trustees are keen to expand the board and will be looking to recruit some additional trustees who are motivated by community development and ideally possess specialist skills or experience to undertake specific roles and responsibilities.

Staff

The Staff comprise of: Two Community Food Workers and a Cleaner.

Whilst completing our funding application the trustees spent a long time reviewing our current roles with Salford CVS, establishing what roles would work best for The Tatton moving forward. Whilst this essential review was carried out and until a Community Development worker is appointed the administration role will continue to be administered by the trustees.

After our successful application to The National Lottery Community Fund we have now change the roles over and look employ a Community Development Worker.

Our Community Food Workers are responsible for the day to day running of the café including health and safety and the supervision of the volunteers. They are also responsible for the cleaning of the kitchen and café area.

In July 2022, one of our Community Food Workers unfortunately resigned to move into a different sector. We are currently advertising the role and are hoping to fill this position shortly.

The Cleaner is responsible for the cleanliness of the remainder of the building including rooms which are available for hire and the communal areas and toilets.

The organisation is a charitable incorporated organisation, registered as a charity on 18th August 2016 in England and Wales.

The charity is constituted under a constitution. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

The Tatton
Trustees' annual report
for the year ended 31 July 2022

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

Related parties and relationships with other organisations

The Trustees would like to declare the following related parties:-

- Samantha Louise Hickey (Chairperson) is married to David Lee Hickey (Trustee), whom both are related to Lorraine Smyth (Cleaner)
- Terrance Leahy (Trustee) is married to Una Leahy (Trustee)

The Trustees would like to declare the following relations with other organisation:-

The Tatton has a strong relationship with The New Barracks Tenant Management Co-operative. We often work with them during community events. We have also supplied buffets to them and they have in the past provided us with substantial funding.

- Anthony Emojevbe Okparavero (Trustee) is serving as Chairperson on the Management Committee of The New Barracks Tenant Management Co-operative.
- Elaine Sands (Trustee) is serving on the Management Committee of The New Barracks Tenant Management Co-operative.
- David Hickey (Trustee) is serving on the Management Committee of The New Barracks Tenant Management Co-operative.

This has been disclosed and approved by the Trustees and The Charity Commission.

Remuneration policy for key management personnel

The position of Project Leader was considered to be our Key Management Personnel but after resignation this role was delegated and managed by the Trustees who took no remuneration. During our application to The National Lottery the trustees reviewed the roles required to run The Tatton effectively. This included changing the role from Project Leader to Community Development Worker. A Community Development Worker has not yet been appointed.

We have no company vehicles and journeys made for business purposes are paid in expenses to cover petrol costs. These payments are made to Samantha Hickey in the sum of £445.04.

Risk management

The Trustees have given consideration to financial risks exposed to The Tatton and are satisfied that such risks have been evaluated and regularly reviewed and monitored.

As with other charities, we are facing uncertainties which come a cost of living crisis. Food prices and utility costs are significantly increased not only for us but our customers too. This could have a negative impact on our income from food sales and fundraising. This could lead to the closure of the charity due to loss of income and funding. We have worked hard to build in contingency plans for the most likely risks and, so far, have been able to deal with situations which have arisen.

We are in a much stronger financial position than in previous years, having secured funding from The National Lottery Community Fund. We have ambitions and would initiate a number of activities and fundraising events.

The Tatton
Trustees' annual report
for the year ended 31 July 2022

The long term viability of The Tatton is an ongoing risk and we are fully aware of our statutory obligations in this event.

Funds held as custodian trustee on behalf of others

The Tatton does not hold funds as Custodian Trustees on behalf of others.

The Tatton
Trustees' annual report
for the year ended 31 July 2022

Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity'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 has been approved by the trustees on 25/5/2023 and signed on their behalf by

Samantha Hickey
Chair

Independent examiner's report
to the trustees of

The Tatton

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st July 2022 which are set out on pages 13 to 26.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jennifer Daniel FCCA DChA

Slade & Cooper Limited, Chartered Certified Accountants
Beehive Mill, Jersey Street
Manchester, M4 6JG

Date 25/05/2023

The Tatton
Statement of Financial Activities
for the year ended 31 July 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	150	924	1,074	300
Charitable activities:	4	34,253	5,239	39,492	51,860
Other trading activities	5	26,915	-	26,915	17,549
Total income		61,318	6,163	67,481	69,709
Expenditure on:					
Raising funds	6	7,673	-	7,673	4,802
Charitable activities:	7	39,057	924	39,981	44,100
Total expenditure		46,730	924	47,654	48,902
Net income/(expenditure) for the year	8	14,588	5,239	19,827	20,807
Transfer between funds		-	-	-	-
Net movement in funds for the year		14,588	5,239	19,827	20,807
Reconciliation of funds					
Total funds brought forward		24,669	15,717	40,386	19,579
Total funds carried forward		39,257	20,956	60,213	40,386

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

The Tatton
Balance Sheet
as at 31 July 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	13	7,033	6,169
Total fixed assets		7,033	6,169
Current assets			
Debtors	14	2,620	430
Cash at bank and in hand		59,558	43,911
Total current assets		62,178	44,341
Liabilities			
Creditors: amounts falling due in less than one year	15	(8,998)	(10,124)
Net current assets		53,180	34,217
Net assets		60,213	40,386
Funds of the charity:			
Restricted income funds		20,956	15,717
Unrestricted income funds	17	39,257	24,669
Total charity funds		60,213	40,386

The notes on pages 15 to 26 form part of these accounts.

Approved by the trustees on 25/05/2023 and signed on their behalf by:

Samantha Hickey (Chair)

Anthony Okparavero (Vice Chair)

The Tatton

Notes to the accounts for the year ended 31 July 2022

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The charity has applied the exemption available to small charities in the Charities SORP (FRS 102) and does not include a Statement of Cash Flows in these Financial Statements.

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), second edition - October 2019, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Tatton 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.

b 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.

No Key judgments which the trustees have made 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.

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

c 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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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

d 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.

e 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.

The Tatton

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

f 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.

g 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:

- Costs of raising funds comprise of café expenses and their associated support costs.
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Kitchen Equipment	10%
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Notes to the accounts for the year ended 31 July 2022 (continued)

j 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.

k Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l 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.

m 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.

The Tatton

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

n Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within expenditure on charitable activities.

2 Legal status of the charity

The charity is a charitable incorporated organisation, registered as a charity in England & Wales.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
Donations	150	924	1,074
Total	150	924	1,074
Previous reporting period	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2021 £</i>
<i>Donations</i>	300	-	300
Total	300	-	300

The Tatton

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

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
Booths Charity	250	5,239	5,489
Forever Manchester	685	-	685
National Lottery Community Fund	29,151	-	29,151
Salford City Council	4,167	-	4,167
Total	34,253	5,239	39,492
Previous reporting period	Unrestricted £	Restricted £	Total 2021 £
<i>Small business Government Grant</i>	<i>24,370</i>	<i>-</i>	<i>24,370</i>
<i>Booths Charity</i>	<i>-</i>	<i>15,717</i>	<i>15,717</i>
<i>Forever Manchester</i>	<i>3,460</i>	<i>-</i>	<i>3,460</i>
<i>Dickason's Charity</i>	<i>250</i>	<i>-</i>	<i>250</i>
<i>Sir Robert McAlpine</i>	<i>3,063</i>	<i>-</i>	<i>3,063</i>
<i>Community Committee</i>	<i>5,000</i>	<i>-</i>	<i>5,000</i>
Total	36,143	15,717	51,860

The Tatton

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

5 Income from other trading activities

	2022 £	2021 £
Sale of Donated Goods	565	375
Cafe Income	20,576	14,801
Room Hire Income	5,085	1,850
Other income	689	523
	<hr/>	<hr/>
	26,915	17,549
	<hr/> <hr/>	<hr/> <hr/>

All income from other trading activities is unrestricted.

6 Cost of raising funds

	2022 £	2021 £
Café expenses	7,171	4,633
Fundraising events	502	169
	<hr/>	<hr/>
	7,673	4,802
	<hr/> <hr/>	<hr/> <hr/>

All expenditure on cost of raising funds is unrestricted.

The Tatton

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

7 Analysis of expenditure on charitable activities

Current reporting period	Total 2022	
	£	
Staff costs	22,412	
Premises	10,922	
Administration	3,851	
Depreciation	858	
Governance costs (Accountancy fee)	1,938	
	<hr/>	
	39,981	
	<hr/>	
Previous reporting period	Total 2021	
	£	
Staff costs	24,788	
Premises	10,648	
Administration	4,383	
Depreciation	686	
Bad debts	2,395	
Governance costs (Accountancy Fee)	1,200	
	<hr/>	
	44,100	
	<hr/>	
	2022	2021
	£	£
Restricted expenditure	924	-
Unrestricted expenditure	39,057	44,100
	<hr/>	<hr/>
	39,981	44,100
	<hr/>	<hr/>

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022	2021
	£	£
Auditor's remuneration - payroll bureau fees	378	192
Independent examiner's fees	1,560	1,200
	<hr/>	<hr/>

The Tatton

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

9 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	22,074	24,459
Social security costs	-	-
Pension costs	338	329
	<hr/>	<hr/>
	22,412	24,788
	<hr/>	<hr/>

No employees has employee benefits in excess of £60,000 (2021: nil).

The average number of staff employed during the period was 3 (2021: 3).

The key management personnel of the charity comprise the trustees. The total employee benefits of the key management personnel of the charity were £nil (2021: £nil).

10 Trustee remuneration and expenses, and related party transactions

Lorraine Smyth is the mother of Samantha Hickey, married to David Hickey received a salary of £1,297 during the year (2021: £1,670). Samantha Hickey received £445 for use of her personal vehicle for shopping for the cafe during the year (2021: £265).

No members of the management committee received travel and subsistence expenses during the year (2021: £nil).

Aggregate donations with conditions from related parties were £nil (2021: £nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

The Tatton

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

11 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
Salford City Council	4,167	-
	<u>4,167</u>	<u>-</u>
	<u><u>4,167</u></u>	<u><u>-</u></u>

There were no unfulfilled conditions and contingencies attaching to the above grant.

12 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.

13 Fixed assets: tangible assets

	Kitchen equipment £	Total £
Cost		
At 1 August 2021	6,855	6,855
Additions	1,722	1,722
Disposals	-	-
	<u>8,577</u>	<u>8,577</u>
At 31 July 2022	<u><u>8,577</u></u>	<u><u>8,577</u></u>
Depreciation		
At 1 August 2021	686	686
Charge for the year	858	858
Disposals	-	-
	<u>1,544</u>	<u>1,544</u>
At 31 July 2022	<u><u>1,544</u></u>	<u><u>1,544</u></u>
Net book value		
At 31 July 2022	<u><u>7,033</u></u>	<u><u>7,033</u></u>
At 31 July 2021	<u><u>6,169</u></u>	<u><u>6,169</u></u>

The Tatton

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

14 Debtors

	2022 £	2021 £
Trade debtors	2,184	430
Other debtors	360	-
Prepayments and accrued income	76	-
	<hr/>	<hr/>
	2,620	430
	<hr/>	<hr/>

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Short term compensated absences (holiday pay)	1,785	1,607
Other creditors and accruals	1,729	2,250
Taxation and social security costs	-	97
Capital Grant Reserve	5,484	6,170
	<hr/>	<hr/>
	8,998	10,124
	<hr/>	<hr/>

16 Analysis of movements in restricted funds

Current reporting period	Balance at 1 August 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 July 2022 £
Booths Charity	15,717	5,239	-	-	20,956
New Barracks TMC	-	924	(924)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	15,717	6,163	(924)	-	20,956
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Previous reporting period	Balance at 1 August 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 July 2021 £
Booths Charity	-	15,717	-	-	15,717
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	-	15,717	-	-	15,717
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Name of unrestricted fund	Description, nature and purposes of the fund
Booths Charity	The money received from Booths Charities was for salaries.
New Barracks TMC	Due to antisocial behaviour in the area, the Management Committee of the New Barracks and The Tatton agreed to have CCTV installed to the outside of our building and split the cost of the equipment and installation. We agreed to monitor the CCTV and any ongoing costs associating with it.

The Tatton

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

17 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 August 2021 £	Income £	Expenditure £	Transfers £	As at 31 July 2022 £
General fund	24,669	61,318	(46,730)	-	39,257
	<u>24,669</u>	<u>61,318</u>	<u>(46,730)</u>	<u>-</u>	<u>39,257</u>
Previous reporting period	Balance at 1 August 2020 £	Income £	Expenditure £	Transfers £	As at 31 July 2021 £
General fund	19,579	53,992	(48,902)	-	24,669
	<u>19,579</u>	<u>53,992</u>	<u>(48,902)</u>	<u>-</u>	<u>24,669</u>

Name of unrestricted fund	Description, nature and purposes of the fund
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General fund	The free reserves after allowing for all designated funds
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18 Analysis of net assets between funds

Current Reporting Period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	7,033	-	-	7,033
Other net current assets/(liabilities)	32,224	-	20,956	53,180
	<u>39,257</u>	<u>-</u>	<u>20,956</u>	<u>60,213</u>
Previous Reporting Period	General fund £	Designated funds £	Restricted funds £	Total £
Other net current assets/(liabilities)	18,500	-	15,717	34,217
	<u>24,669</u>	<u>-</u>	<u>-</u>	<u>40,386</u>