

WHALLEY RANGE COMMUNITY FORUM

England & Wales · Charity number 1171658

Details

Status Registered

Legal form Other

Registered 2017-02-16

Register [View on the Charity Commission register](#)

Contact

Address J N R 8 Youth & Community Centre
82 Cromwell Avenue
Manchester
M16 0BG

Phone 01618813744

Email communityforumwhalleyrange@gmail.com

Website <https://www.whalleyrange.org/>

Activities

Objects: THE FURTHERANCE OF SUCH CHARITABLE PURPOSES (CHARITABLE UNDER ENGLISH LAW) IN THE WHALLEY RANGE AREA AND SURROUNDING AREA OF MANCHESTER AS THE TRUSTEES/THE COMMITTEE SEES FIT FROM TIME TO TIME FOR THE PUBLIC BENEFIT IN PARTICULAR BUT NOT EXCLUSIVELY BY:- ADVANCING EDUCATION AND TRAINING;- RELIEVING THOSE IN NEED BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGES;- PROMOTING SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THEIR NEEDS AND ASSISTING THEM TO BETTER INTEGRATE INTO SOCIETY- PROMOTING EQUALITY AND DIVERSITY;- PROMOTING GOOD HEALTH AND WELLBEING;- DEVELOPING THE CAPACITY AND SKILLS OF THOSE PERSONS IN NEED OF SUPPORT IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY AND HELP MEET THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY;- ADVANCING THE PROTECTION OR IMPROVEMENT OF THE LOCAL ENVIRONMENT, AND BY;- PROMOTING THE EFFICIENCY AND EFFECTIVENESS OF CHARITIES AND THE EFFECTIVE USE OF RESOURCES FOR CHARITABLE PURPOSES BY CHARITABLE AND NON-CHARITABLE BODIES BOTH FOR THE BENEFIT OF THE PUBLIC.

Activities: Support residents who work and live in Whalley Range. Main activities: Teaching English, Keep fit classes for women,Assisting unemployed,Organise Celebrate Festival,Cookery classes,Computer literacy classes,Aged residents support,Local area improvement,Planning applications reviews,Assisting in grant applications, Fund holder for local community groups,Local newsletter

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Elderly/old People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£78,016	£95,152	-	-
2024-03-31	£105,760	£85,967	-	-
2023-03-31	£85,578	£85,203	-	-
2022-03-31	£76,358	£69,330	-	-
2021-03-31	£80,542	£61,469	-	-

Trustees

Name	Role	Appointed
William Bill Fatai WILLIAMS	Chair	1994-01-01
CAROL PACKHAM		2016-02-17
Elizabeth Ann Knowles		2018-03-08
Martin Alexander Rathfelder		2019-11-14
Mary Rose Watson		2023-03-16
Shakila Khan		2025-01-17
Tanveer Nisa Shah		2025-01-17

Accounts

WHALLEY RANGE COMMUNITY FORUM

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2025**

Registered Charity No. 1171658

WHALLEY RANGE COMMUNITY FORUM

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WHALLEY RANGE COMMUNITY FORUM

Report of the trustees for the year ended 31st March 2025

The trustees present their annual report and financial statements for the Charity. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

Reference and administration information

Charity Name: Whalley Range Community Forum
Charity Number: 1171658

Structure, governance and management

The Charity is a registered charity and is constituted under a trust deed dated 12th January 2017.

Trustees (at the date the report is approved)

Bill Williams	Chair	
Ann Knowles		
Andrew Walsh	Treasurer	(Resigned 31 March 2025)
Martin Rathfelder	Treasurer	(Appointed as Treasurer 31 March 2025)
Paul Benson-Hannam		(Resigned 17 January 2025)
Carol Packham	Vice-Chair	
Mary Watson		
Shakila Khan		(Appointed 17 January 2025)
Tanveer Nisa Shah		(Appointed 17 January 2025)

Principal Office

JNR8 Youth & Community Centre
82 Cromwell Avenue
Whalley Range
M16 OBG

Independent Examiners

Hilton Jones t/a Community Accountancy Service
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

WHALLEY RANGE COMMUNITY FORUM

Bankers

Unity Trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Objectives and Activities

The purposes of the Charity are to support the people who work and live in Whalley Range and local businesses. The main activities are in areas of teaching English, keep fit classes for women, assisting unemployed, annual Celebrate Festival, cookery cases, computer literacy classes, aged residents support, local area improvement, lobbying council, assisting in grant applications, fund holding for grants where applicants are ineligible, local newsletter and miscellaneous projects.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives in planning future activities and setting the policies for the year.

The Charity furthers its charitable purposes for the public benefit through the activities detailed above.

A review of our achievements and performance: How our activities delivered public benefit

We continue to be faced with the cost-of-living crisis and requests for support, advice, addressing food poverty, long term health conditions and facing the cold winter months with the additional stress of heating and food bills. With the support of grants from varying sources especially Manchester City Council we have been able to expand our support within the Whalley Range community.

Additionally during the year the funded agreement with Manchester University Foundation Trust continued to provide a place-based, community centred approach to health and wellness that will have an emphasis on social interaction, participation, empathy, peer support, health promotion and education as well as helping to reintegrate isolated individuals into their community.

Financial Review

The OPeNS grant from Manchester City Council extended throughout the year and together with renewed maintenance grants from Manchester City Council we continue to be able to deliver against our deliverables.

Other miscellaneous grants were obtained which together with the above provides a financially sound basis for this year.

WHALLEY RANGE COMMUNITY FORUM

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2025 was £46,235 of which £45,104 are free reserves after allowing for funds tied up in tangible fixed assets.

The trustees maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance are covered.

The Charity's main source of income is grants. Having regard to the level of reserves the trustees consider that it is appropriate to prepare the accounts on an ongoing concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of major risks to which the Charity is exposed and systems have been established to mitigate those risks.

Plans for future periods

Additional effort will be expended on grant applications by WRCF in this difficult time for all charities in raising funds. As the Manchester City Council grant period expires in the next year the Charity has submitted a further grant application and whilst Manchester City Council reactions appears positive the decision is pending. The grant is essential for the Charity to continue though if necessary the Charity has sufficient reserves for an orderly wind down to its activities. Further grants will be applied for and dependent on success this will control the extent of our deliveries.

Appointment of trustees

New trustees are appointed at trustee meetings and registered with the Charity Commission thereafter. At the trustee meetings the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to the full time Forum Manager.

Trustee induction and training

There is no formal trustee induction or training. New trustees are supported by a mentoring system.

WHALLEY RANGE COMMUNITY FORUM

Trustees responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 11th September 2025 and signed on their behalf by:

Bill Williams
CHAIR of TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
WHALLEY RANGE COMMUNITY FORUM
REGISTERED CHARITY NO. 1171658**

I report on the accounts of the charity, for the Year Ended 31st March 2025 which are set out on pages 6 to 16.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the 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 you as 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 below.

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 have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.

Signed: 

James Hilton Jones

Date: 11th September 2025

Hilton-Jones t/a Community
Accountancy Service
Hollinwood Business Centre,
Albert Street, Oldham OL8 3QL

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2025**

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31st March 2025 £	Total Funds Year Ended 31st March 2024 £
Income from:					
Donations and legacies	(3)	-	-	-	1,300
Charitable Activities	(4)	65,989	11,171	77,160	102,873
Other		856	-	856	1,587
Total		66,845	11,171	78,016	105,760
Expenditure on:					
Charitable Activities	(5)	57,632	37,520	95,152	85,967
Total		57,632	37,520	95,152	85,967
Net income/(expenditure)		9,213	(26,349)	(17,136)	19,793
Transfers between funds	(14)	(6,779)	6,779	-	-
Net movement in funds		2,434	(19,570)	(17,136)	19,793
Reconciliation of funds					
Total funds brought forward	(14)	43,801	40,665	84,466	64,673
Total funds carried forward	(14)	46,235	21,095	67,330	84,466

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 16 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2025

	Notes	2025 £	2024 £
Fixed assets:			
Tangible assets	(9)	1,131	1,842
Total fixed assets		<u>1,131</u>	<u>1,842</u>
Current assets:			
Debtors	(10)	293	1,226
Cash at Bank & in Hand		71,100	88,270
Total current assets		<u>71,393</u>	<u>89,496</u>
Liabilities:			
Creditors: Amounts falling due within one year	(11)	5,194	6,872
Net current assets or liabilities		<u>66,199</u>	<u>82,624</u>
Total assets less current liabilities		67,330	84,466
Total net assets or liabilities		<u><u>67,330</u></u>	<u><u>84,466</u></u>
The funds of the charity:			
Restricted income funds	(14)	21,095	40,665
Unrestricted income funds	(14)	46,235	43,801
Total charity funds		<u><u>67,330</u></u>	<u><u>84,466</u></u>

Approved on behalf of the Trustees Management Committee

Chair	Bill Williams
Treasurer	Andrew Walsh

Date: 11th September 2025

The notes on pages 9 to 16 form part of these accounts.

Statement of Cash Flows for the year ending 31st March 2025

	Year Ended 31st March 2025 £	Year Ended 31st March 2024 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	(17,136)	19,793
Add back depreciation	711	950
Decrease/(increase) in debtors	933	141
Increase/(decrease) in creditors	(1,678)	3,940
Net cash used in operating activities	(17,170)	24,824
Cash flows from investment activities:		
Purchase of fixed assets	-	(860)
Net cash provided by investing activities	-	(860)
Increase/(decrease) in cash and cash equivalents during the year	(17,170)	23,964
Cash and cash equivalents brought forward	88,270	64,306
Cash and cash equivalents carried forward	71,100	88,270

Notes to the accounts for the year ended 31st March 2025**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The 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 on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 15 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 14.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Notes to the accounts for the year ended 31st March 2025**(d) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note(f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

There are currently no costs associated with the raising of funds.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 5.

(i) Tangible fixed assets and depreciation

All assets are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Office Equipment	20% straight line basis
Computer	33% straight line basis

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does administer contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions.

Notes to the accounts for the year ended 31st March 2025

(l) Contingent liabilities

A contingent liability is identified and disclosed for those grants resulting from:
a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

(m) 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.

(n) 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 the funds to a third party and the amount due to settle the obligation can be measured of estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

Other than detailed below the trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil). The brother of an employee is paid for musical services provided to the Charity. During the year this amounted to £3,375 (2024: £3,390).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds
	Year Ended	Year Ended	Year Ended
	31st March	31st March	31st March
	2025	2025	2025
	£	£	£
Donations	-	-	-
	-	-	-

Prior Year

	Unrestricted	Restricted	Total Funds
	Year Ended	Year Ended	Year Ended
	31st March	31st March	31st March
	2024	2024	2024
	£	£	£
Donations	1,300	-	1,300
	1,300	-	1,300

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

	Unrestricted Year Ended 31st March 2025 £	Restricted Year Ended 31st March 2025 £	Total Funds Year Ended 31st March 2025 £
Grants:			
Manchester City Council - Ashville Surgery	-	150	150
Manchester City Council - Cost of Living	1,574	-	1,574
Manchester City Council	59,800	-	59,800
Manchester City Council - NIF	3,620	-	3,620
Greater Manchester Police - ARIS	995	-	995
Cycling UK	-	3,481	3,481
Manchester City Council - Celebrate Fund	-	2,000	2,000
Manchester City Council - Let's Talk Clean Air	-	915	915
NHS Trafford	-	4,500	4,500
Forever Manchester	-	125	125
	<u>65,989</u>	<u>11,171</u>	<u>77,160</u>

Prior Year

	Unrestricted Year Ended 31st March 2024 £	Restricted Year Ended 31st March 2024 £	Total Funds Year Ended 31st March 2024 £
Grants:			
Manchester City Council	1,942	-	1,942
Manchester City Council	59,800	-	59,800
Manchester City Council - Women's Group	-	1,440	1,440
Manchester City Council - NIF	191	-	191
Manchester City Council - Music Group	900	-	900
Manchester City Council - Clean Air	100	-	100
Manchester City Council LIF	-	3,000	3,000
Manchester City Council - Celebrate Fund	-	2,000	2,000
Manchester University NHS	2,300	20,000	22,300
Responsible	250	-	250
Charities Aid Foundation	1,000	-	1,000
National Lottery Fund	-	9,950	9,950
	<u>66,483</u>	<u>36,390</u>	<u>102,873</u>

Notes to the accounts for the year ended 31st March 2025

5. Expenditure

	Forum Activities £	Year Ended 31st March 2025 £	Year Ended 31st March 2024 £
Expenditure on charitable activities:			
Salaries	42,613	42,613	40,925
Events & Activities	41,214	41,214	34,491
Grants Paid	-	-	2,160
Governance	772	772	750
Support Costs	10,553	10,553	7,641
	<u>95,152</u>	<u>95,152</u>	<u>85,967</u>
		Year Ended 31st March 2025	Year Ended 31st March 2024
Restricted funds		37,520	29,110
Unrestricted funds		<u>57,632</u>	<u>56,857</u>
		<u>95,152</u>	<u>85,967</u>

6. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	2025 Total	2024 Total
Accountancy Fees	-	772	772	750
Minor Equipment	-	-	-	60
Payroll Fees	439	-	439	432
Telephone	381	-	381	128
Bank Charges	5	-	5	72
Photocopier	513	-	513	452
IT & Website Costs	-	-	-	208
Subscriptions	83	-	83	204
Printing, Postage & Stationary	684	-	684	512
Rent & Service Charges	7,346	-	7,346	4,273
Depreciation	711	-	711	950
Insurance	391	-	391	350
	<u>10,553</u>	<u>772</u>	<u>11,325</u>	<u>8,391</u>

7. Analysis of staff costs

	Year Ended 31st March 2025 £	Year Ended 31st March 2024 £
Wages and Salaries	41,823	40,124
Social Security Costs	-	-
Pension Costs	790	801
	<u>42,613</u>	<u>40,925</u>

The average number of employees during the year was 2 (previous year: 2) with a full time equivalent of 1.

The charity considers its key management personnel comprises of the treasurer, chair and vice-chair. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil). No employee has benefits in excess of £60,000 (previous year: none).

The salary of staff including management personnel is decided by the trustees in line with remuneration in other organisations. We are committed to paying the Manchester Living Wage.

Notes to the accounts for the year ended 31st March 2025

8. Independent Examiner Fees

	Year Ended 31st March 2025	Year Ended 31st March 2024
	£	£
Independent examination fees	772	750
Other services	439	432
	<u>1,211</u>	<u>1,182</u>

9. Tangible Fixed Assets

	Computers	Fixtures & Equipment	Total
		£	£
Cost			
At 1st April 2024	3,230	4,898	8,128
Additions	-	-	-
Disposals	-	-	-
At 31st March 2025	<u>3,230</u>	<u>4,898</u>	<u>8,128</u>
Depreciation			
At 1st April 2024	2,657	3,629	6,286
Charge for Year	287	424	711
Eliminated on disposals	-	-	-
At 31st March 2025	<u>2,944</u>	<u>4,053</u>	<u>6,997</u>
NET BOOK VALUE			
At 31st March 2025	<u>286</u>	<u>845</u>	<u>1,131</u>
At 31st March 2024	<u>573</u>	<u>1,269</u>	<u>1,842</u>

10. Analysis of debtors

	2025	2024
	£	£
Prepayments	293	1,226
	<u>293</u>	<u>1,226</u>

Prepayments related to unrestricted funds both in 2025 and 2024.

11. Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors and accruals	5,194	6,872
	<u>5,194</u>	<u>6,872</u>

12. Commitments under operating lease arrangements

	Photocopier
	2025 2024
Due within one year	370
Due within two to five years	1,016
	<u>- 1,386</u>

13. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Notes to the accounts for the year ended 31st March 2025

14. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2025
	£	£	£	£	£
General Fund	43,801	66,845	(57,632)	(6,779)	46,235
	43,801	66,845	(57,632)	(6,779)	46,235

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	Free funds which are not designated for particular purposes

Analysis of movements in restricted funds

	Balance at 1st April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2025
	£	£	£	£	£
GM Mental Health NHS	20	-	(20)	-	-
Manchester City Council - Climate Action	371	-	(371)	-	-
OPeNS	10,113	-	(10,113)	-	-
Carlton Club	-	-	-	300	300
Manchester City Council - Women's Group	1,890	-	(1,890)	-	-
Cycling UK	-	3,481	(3,122)	-	359
Manchester City Council - Celebrate Fund	-	2,000	(2,000)	-	-
Manchester City Council - Let's Talk Clean Air	-	915	(415)	-	500
NHS Trafford	-	4,500	-	-	4,500
Forever Manchester	-	125	-	-	125
Manchester City Council - Ashville Surgery	-	150	(150)	-	-
Manchester University NHS	18,723	-	(5,350)	-	13,373
National Lottery Fund	7,610	-	(14,089)	6,479	-
One Manchester - Spencer Avenue	250	-	-	-	250
MCC (Newsletter)	1,688	-	-	-	1,688
	40,665	11,171	(37,520)	6,779	21,095

Name of restricted fund:	Description, nature and purpose of the fund
GM Mental Health NHS	towards festive eats and yoga mats
Manchester City Council - Climate Action	for the climate action group
OPeNS	towards MCC local groups' support
Carlton Club	for gardening
Manchester City Council - Women's Group	for the Women's Group
Cycling UK	for the Big Bike Revival
Manchester City Council - Celebrate Fund	for the Celebrate Festival
Manchester City Council - Let's Talk Clean Air	for the Let's Talk Clean Air project
NHS Trafford	for cold weather support
Forever Manchester	for Age Friendly Whalley Range
Manchester City Council - Ashville Surgery	for the Ashville Community Garden
Manchester University NHS	for the Community Leg club
National Lottery Fund	for the Celebrate Festival
One Manchester - Spencer Avenue	for Spencer Avenue neighbours
MCC (Newsletter)	towards newsletter costs

Notes to the accounts for the year ended 31st March 2025

14. Analysis of charitable funds cont...

Prior year unrestricted funds movement

	Balance at 1st April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2024
	£	£	£	£	£
General Fund	31,538	69,370	(56,857)	(250)	43,801
	<u>31,538</u>	<u>69,370</u>	<u>(56,857)</u>	<u>(250)</u>	<u>43,801</u>

Prior year restricted funds movement

	Balance at 1st April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2024
	£	£	£	£	£
GM Mental Health NHS	20	-	-	-	20
Manchester City Council - Climate Action	5,518	-	(5,147)	-	371
Community Lottery (Celebrate)	675	-	(675)	-	-
Manchester City Council - Wellbeing	27	-	(27)	-	-
OPeNS	24,529	-	(14,416)	-	10,113
Manchester City Council - Women's Group	200	1,440	-	250	1,890
Manchester City Council LIF	-	3,000	(3,000)	-	-
Manchester City Council - Celebrate Fund	-	2,000	(2,000)	-	-
Manchester University NHS	-	20,000	(1,277)	-	18,723
National Lottery Fund	-	9,950	(2,340)	-	7,610
One Manchester - Spencer Avenue	250	-	-	-	250
MCC (Newsletter)	1,688	-	-	-	1,688
Co-op Fund	228	-	(228)	-	-
	<u>33,135</u>	<u>36,390</u>	<u>(29,110)</u>	<u>250</u>	<u>40,665</u>

15. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total 2025
	£	£	£
Tangible fixed assets	1,131	-	1,131
Cash at bank and in hand	50,005	21,095	71,100
Other net current assets/(liabilities)	(4,901)	-	(4,901)
Total	<u>46,235</u>	<u>21,095</u>	<u>67,330</u>

Prior Year

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
Tangible fixed assets	172	-	1,842
Cash at bank and in hand	20,966	35,657	88,270
Other net current assets/(liabilities)	(693)	-	(5,646)
Total	<u>43,801</u>	<u>40,665</u>	<u>84,466</u>

WHALLEY RANGE COMMUNITY FORUM
Traditional Income and Expenditure Account
(for management purposes only)

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	Year Ended 31st March 2025 £	Year Ended 31st March 2024 £
Income		
Donations	-	1,300
Manchester City Council - Ashville Surgery	150	-
Manchester City Council - Cost of Living	1,574	-
Manchester City Council	59,800	-
Manchester City Council - NIF	3,620	-
Greater Manchester Police - ARIS	995	-
Cycling UK	3,481	-
Manchester City Council - Celebrate Fund	2,000	-
Manchester City Council - Let's Talk Clean Air	915	-
NHS Trafford	4,500	-
Forever Manchester	125	-
National Lottery Fund	-	9,950
Manchester City Council	-	1,942
Manchester City Council	-	59,800
Manchester City Council - Women's Group	-	1,440
Manchester City Council - NIF	-	191
Manchester City Council - Music Group	-	900
Manchester City Council - Clean Air	-	100
Manchester City Council LIF	-	3,000
Manchester City Council - Celebrate Fund	-	2,000
Manchester University NHS	-	22,300
Responsible	-	250
Charities Aid Foundation	-	1,000
Other	856	1,587
Total Income	78,016	105,760
Expenditure		
Salaries	42,613	40,925
Events & Activities	41,214	34,491
Grants Paid	-	2,160
Accountancy Fees	772	750
Minor Equipment	-	60
Payroll Fees	439	432
Telephone	381	128
Bank Charges	5	72
Photocopier	513	452
IT & Website Costs	-	208
Subscriptions	83	204
Printing, Postage & Stationary	684	512
Rent & Service Charges	7,346	4,273
Depreciation	711	950
Insurance	391	350
Total Expenditure	95,152	85,967
Surplus/(deficit for year)	(17,136)	19,793

Accounts

WHALLEY RANGE COMMUNITY FORUM

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2024**

Registered Charity No. 1171658

WHALLEY RANGE COMMUNITY FORUM

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WHALLEY RANGE COMMUNITY FORUM

Report of the trustees for the year ended 31st March 2024

The trustees present their annual report and financial statements for the Charity for the year ended 31st March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

Reference and administration information

Charity Name: Whalley Range Community Forum

Charity Number: 1171658

Structure, governance and management

The Charity is a registered charity and is constituted under a trust deed dated 12th January 2017.

Trustees (at the date the report is approved)

Bill Williams	Chair
Ann Knowles	
Andrew Walsh	Treasurer
Martin Rathfelder	
Carol Packham	Vice-Chair
Mr Paul Benson-Hannam	
Mary Watson	

Principal Office

JNR8 Youth & Community Centre
82 Cromwell Avenue
Whalley Range
M16 OBG

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

WHALLEY RANGE COMMUNITY FORUM

Bankers

Unity Trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Objectives and Activities

The purposes of the Charity are to support the people who work and live in Whalley Range and local businesses. The main activities are in areas of teaching English, keep fit classes for women, assisting unemployed, annual Celebrate Festival, cookery cases, computer literacy classes, aged residents support, local area improvement, lobbying council, assisting in grant applications, fund holding for grants where applicants are ineligible, local newsletter and miscellaneous projects.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives in planning future activities and setting the policies for the year.

The Charity furthers its charitable purposes for the public benefit through the activities detailed above.

A review of our achievements and performance: How our activities delivered public benefit

We continue to be faced with the cost-of-living crisis and requests for support, advice, addressing food poverty, long term health conditions and facing the cold winter months with the additional stress of heating and food bills. With the support of grants from varying sources especially Manchester City Council we have been able to expand our support within the Whalley Range community.

Additionally during the year we finalised a funded agreement with Manchester University Foundation Trust to provide a place-based, community centred approach to health and wellness that will have an emphasis on social interaction, participation, empathy, peer support, health promotion and education as well as helping to reintegrate isolated individuals into their community.

Financial Review

The OPeNS grant from Manchester City Council extended throughout the year and together with renewed maintenance grants from Manchester City Council we continue to be able to deliver against our deliverables.

With a substantial grant from Manchester University Foundation Trust the charity was able to take on further health and wellness activities during the year.

WHALLEY RANGE COMMUNITY FORUM

Other miscellaneous grants were obtained which together with the above provides a financially sound basis for this year and the enxt.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2024 was £43,801 of which £41,959 are free reserves after allowing for funds tied up in tangible fixed assets.

The trustees maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance are covered.

The Charity's main source of income is grants. Having regard to the level of reserves the trustees consider that it is appropriate to prepare the accounts on an ongoing concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of major risks to which the Charity is exposed and systems have been established to mitigate those risks.

Plans for future periods

Additional effort will be expended on grant applications by WRCF in this difficult time for all charities in raising funds. Since Manchester City Council has renewed our standard maintenance grant it allows continuing ability to meet standard outgoings for such as rents and payroll costs. Sufficient successful grant applications have been achieved to allow current and some new deliveries to our community. Further grants will be applied for and dependent on success this will control the extent of our deliveries.

Appointment of trustees

New trustees are appointed at the AGM. At the quarterly trustee meetings the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to the Senior Forum Worker.

Trustee induction and training

There is no formal trustee induction or training. New trustees are supported by a mentoring system.

WHALLEY RANGE COMMUNITY FORUM

Trustees responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees’ annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 25th January 2025 and signed on their behalf by:

Bill Williams
CHAIR of TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
WHALLEY RANGE COMMUNITY FORUM
REGISTERED CHARITY NO. 1171658**

I report on the accounts of the charity, for the Year Ended 31st March 2024 which are set out on pages 6 to 16.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the 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 you as 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 below.

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 have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.

Signed: *A M King*

AM King FCCA
Date: 25th January 2025

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2024

		Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31st March 2024 £	Total Funds Year Ended 31st March 2023 £
	Further Details				
Income from:					
Donations and legacies	(3)	1,300	-	1,300	1,950
Charitable Activities	(4)	66,483	36,390	102,873	82,297
Other		1,587	-	1,587	1,331
Total		69,370	36,390	105,760	85,578
Expenditure on:					
Charitable Activities	(5)	56,857	29,110	85,967	85,203
Total		56,857	29,110	85,967	85,203
Net income/(expenditure)		12,513	7,280	19,793	375
Transfers between funds	(14)	(250)	250	-	-
Net movement in funds		12,263	7,530	19,793	375
Reconciliation of funds					
Total funds brought forward	(14)	31,538	33,135	64,673	64,298
Total funds carried forward	(14)	43,801	40,665	84,466	64,673

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 16 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(9)	1,842	1,932
Total fixed assets		<u>1,842</u>	<u>1,932</u>
Current assets:			
Debtors	(10)	1,226	1,367
Cash at Bank & in Hand		88,270	64,306
Total current assets		<u>89,496</u>	<u>65,673</u>
Liabilities:			
Creditors: Amounts falling due within one year	(11)	6,872	2,932
Net current assets or liabilities		<u>82,624</u>	<u>62,741</u>
Total assets less current liabilities		84,466	64,673
Total net assets or liabilities		<u><u>84,466</u></u>	<u><u>64,673</u></u>
The funds of the charity:			
Restricted income funds	(14)	40,665	33,135
Unrestricted income funds	(14)	43,801	31,538
Total charity funds		<u><u>84,466</u></u>	<u><u>64,673</u></u>

Approved on behalf of the Trustees Management Committee

Chair	Bill Williams
Treasurer	Andrew Walsh

Date: 25th January 2025

The notes on pages 9 to 16 form part of these accounts.

Statement of Cash Flows for the year ending 31st March 2024

	Year Ended 31st March 2024 £	Year Ended 31st March 2023 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	19,793	375
Add back depreciation	950	890
Decrease/(increase) in debtors	141	(1,238)
Increase/(decrease) in creditors	3,940	(6,582)
Net cash used in operating activities	24,824	(6,555)
Cash flows from investment activities:		
Purchase of fixed assets	(860)	(2,118)
Net cash provided by investing activities	(860)	(2,118)
Increase/(decrease) in cash and cash equivalents during the year	23,964	(8,673)
Cash and cash equivalents brought forward	64,306	72,979
Cash and cash equivalents carried forward	88,270	64,306

Notes to the accounts for the year ended 31st March 2024**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The 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 on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 13 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 14.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Notes to the accounts for the year ended 31st March 2024

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.
All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note(f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.
The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

There are currently no costs associated with the raising of funds.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 5.

(i) Tangible fixed assets and depreciation

All assets are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Office Equipment	20% straight line basis
Computer	33% straight line basis

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does administer contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions.

Notes to the accounts for the year ended 31st March 2024

(l) Contingent liabilities

A contingent liability is identified and disclosed for those grants resulting from: a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

(m) 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.

(n) 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 the funds to a third party and the amount due to settle the obligation can be measured of estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

Other than detailed below the trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil). The brother of an employee is paid for musical services provided to the Charity. During the year this amounted to £3,390 (2023: £1,755).

3. Donations and Legacies

	Unrestricted Year Ended 31st March 2024 £	Restricted Year Ended 31st March 2024 £	Total Funds Year Ended 31st March 2024 £
Donations	1,300	-	1,300
	<u>1,300</u>	<u>-</u>	<u>1,300</u>
Prior Year			
	Unrestricted Year Ended 31st March 2023 £	Restricted Year Ended 31st March 2023 £	Total Funds Year Ended 31st March 2023 £
Donations	950	1,000	1,950
	<u>950</u>	<u>1,000</u>	<u>1,950</u>

Notes to the accounts for the year ended 31st March 2024

4. Income from charitable activities

	Unrestricted Year Ended 31st March 2024 £	Restricted Year Ended 31st March 2024 £	Total Funds Year Ended 31st March 2024 £
Grants:			
Manchester City Council	1,942	-	1,942
Manchester City Council	59,800	-	59,800
Manchester City Council - Women's Group	-	1,440	1,440
Manchester City Council - NIF	191	-	191
Manchester City Council - Music Group	900	-	900
Manchester City Council - Clean Air	100	-	100
Manchester City Council LIF	-	3,000	3,000
Manchester City Council - Celebrate Fund	-	2,000	2,000
Manchester University NHS	2,300	20,000	22,300
Responsible	250	-	250
Charities Aid Foundation	1,000	-	1,000
National Lottery Fund	-	9,950	9,950
	66,483	36,390	102,873

Prior Year	Unrestricted Year Ended 31st March 2023 £	Restricted Year Ended 31st March 2023 £	Total Funds Year Ended 31st March 2023 £
Grants:			
Manchester City Council	35,570	-	35,570
Manchester City Council	4,012	-	4,012
Manchester City Council - oPeNS	-	17,062	17,062
Manchester City Council - Wellbeing	1,500	-	1,500
Manchester City Council - Climate Action	-	17,248	17,248
Manchester City Council - Women's Group	-	1,000	1,000
GM Mental Health NHS	2,230	-	2,230
NHS Greater Manchester	2,500	-	2,500
MSV Housing	-	675	675
One Manchester - Women's Group	-	250	250
One Manchester - Spencer Avenue	-	250	250
	45,812	36,485	82,297

Notes to the accounts for the year ended 31st March 2024

5. Expenditure

	Forum Activities £	Year Ended 31st March 2024 £	Year Ended 31st March 2023 £
Expenditure on charitable activities:			
Salaries	40,925	40,925	33,718
Events & Activities	34,491	34,491	24,291
Project Partners	-	-	5,325
Grants Paid	2,160	2,160	9,495
Advertising & Publicity	-	-	980
Room Hire	-	-	814
Travel	-	-	316
Governance	750	750	720
Support Costs	7,641	7,641	9,544
	85,967	85,967	85,203
		Year Ended 31st March 2024	Year Ended 31st March 2023
Restricted funds		29,110	51,901
Unrestricted funds		56,857	33,302
		85,967	85,203

6. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	2024 Total	2023 Total
Accountancy Fees	-	750	750	720
Minor Equipment	60	-	60	155
Payroll Fees	432	-	432	405
Telephone	128	-	128	326
Bank Charges	72	-	72	72
Interest Paid	-	-	-	7
Photocopier	452	-	452	856
IT & Website Costs	208	-	208	290
Repairs & Maintenance	-	-	-	124
Subscriptions	204	-	204	72
Printing, Postage & Stationary	512	-	512	716
Rent & Service Charges	4,273	-	4,273	5,400
Depreciation	950	-	950	890
Insurance	350	-	350	231
	7,641	750	8,391	10,264

7. Analysis of staff costs

	Year Ended 31st March 2024 £	Year Ended 31st March 2023 £
Wages and Salaries	40,124	33,033
Social Security Costs	-	-
Pension Costs	801	685
	40,925	33,718

The average number of employees during the year was 2 (previous year: 2) with a full time equivalent of 1. The charity considers its key management personnel comprises of the treasurer, chair and vice-chair. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil). No employee has benefits in excess of £60,000 (previous year: none). The salary of staff including management personnel is decided by the trustees in line with remuneration in other organisations. We are committed to paying the Manchester Living Wage.

Notes to the accounts for the year ended 31st March 2024

8. Independent Examiner Fees

	Year Ended 31st March 2024 £	Year Ended 31st March 2023 £
Independent examination fees	750	720
Other services	432	405
	<u>1,182</u>	<u>1,125</u>

9. Tangible Fixed Assets

	Computers	Fixtures & Equipment £	Total £
Cost			
At 1st April 2023	2,370	4,898	7,268
Additions	860	-	860
Disposals	-	-	-
At 31st March 2024	<u>3,230</u>	<u>4,898</u>	<u>8,128</u>
Depreciation			
At 1st April 2023	2,370	2,966	5,336
Charge for Year	287	663	950
Eliminated on disposals	-	-	-
At 31st March 2024	<u>2,657</u>	<u>3,629</u>	<u>6,286</u>
NET BOOK VALUE			
At 31st March 2024	<u>573</u>	<u>1,269</u>	<u>1,842</u>
At 31st March 2023	<u>-</u>	<u>1,932</u>	<u>1,932</u>

10. Analysis of debtors

	2024 £	2023 £
Prepayments	1,226	1,367
	<u>1,226</u>	<u>1,367</u>

Debtors and prepayments related to unrestricted funds both in 2024 and 2023.

11. Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors and accruals	6,872	2,932
	<u>6,872</u>	<u>2,932</u>

12. Commitments under operating lease arrangements

	Photocopier 2024	2023
Due within one year	370	370
Due within two to five years	1,016	1,016
	<u>1,386</u>	<u>1,386</u>

The photocopier lease expires in February 2025.

13. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Notes to the accounts for the year ended 31st March 2024

14. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2024
	£	£	£	£	£
General Fund	31,538	69,370	(56,857)	(250)	43,801
	31,538	69,370	(56,857)	(250)	43,801

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	Free funds which are not designated for particular purposes

Analysis of movements in restricted funds

	Balance at 1st April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2024
	£	£	£	£	£
GM Mental Health NHS	20	-	-	-	20
Manchester City Council - Climate Action	5,518	-	(5,147)	-	371
Community Lottery (Celebrate)	675	-	(675)	-	-
Manchester City Council - Wellbeing	27	-	(27)	-	-
OPeNS	24,529	-	(14,416)	-	10,113
Manchester City Council - Women's Group	200	1,440	-	250	1,890
Manchester City Council LIF	-	3,000	(3,000)	-	-
Manchester City Council - Celebrate Fund	-	2,000	(2,000)	-	-
Manchester University NHS	-	20,000	(1,277)	-	18,723
National Lottery Fund	-	9,950	(2,340)	-	7,610
One Manchester - Spencer Avenue	250	-	-	-	250
MCC (Newsletter)	1,688	-	-	-	1,688
Co-op Fund	228	-	(228)	-	-
	33,135	36,390	(29,110)	250	40,665

Name of restricted fund:	Description, nature and purpose of the fund
GM Mental Health NHS	towards festive eats and yoga mats
Manchester City Council - Climate Action	for the climate action group
Community Lottery (Celebrate)	for the Celebrate Festival
Manchester City Council - Wellbeing	for keep fit, etc. £27 represents future depreciation
OPeNS	towards MCC local groups' support
Manchester City Council - Women's Group	for the Women's Group
Manchester City Council LIF	for the Celebrate Festival
Manchester City Council - Celebrate Fund	for the Celebrate Festival
Manchester University NHS	for the Community Leg club
National Lottery Fund	for the Celebrate Festival
One Manchester - Spencer Avenue	for Spencer Avenue neighbours
MCC (Newsletter)	towards newsletter costs
Co-op Fund	the balance represents future depreciation

Notes to the accounts for the year ended 31st March 2024

14. Analysis of charitable funds cont...

Prior year unrestricted funds movement

	Balance at 1st April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2023
	£	£	£	£	£
General Fund	20,318	48,093	(33,302)	(3,571)	31,538
	<u>20,318</u>	<u>48,093</u>	<u>(33,302)</u>	<u>(3,571)</u>	<u>31,538</u>

Prior year restricted funds movement

	Balance at 1st April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2023
	£	£	£	£	£
GM Mental Health NHS	2,084	-	(3,479)	1,415	20
Manchester City Council - Climate Action	-	17,248	(11,730)	-	5,518
Restricted Donations - Climate Action	-	1,000	(1,000)	-	-
Community Lottery (Celebrate)	2,173	-	(2,173)	675	675
Manchester City Council - Wellbeing	869	-	(842)	-	27
OPeNS	34,128	17,062	(26,661)	-	24,529
Manchester City Council - Women's Group	-	1,000	(800)	-	200
MSV Housing	-	675	(675)	-	-
One Manchester - Women's Group	-	250	(250)	-	-
One Manchester - Spencer Avenue	-	250	-	-	250
MCC - Creative Tea	300	-	(300)	-	-
MCC Age Friendly	109	-	(109)	-	-
MCC NIF - Workshops	817	-	(1,131)	314	-
We Love Manchester	103	-	(103)	-	-
MCC (Creative Conversations)	840	-	(840)	-	-
MCC (Newsletter)	1,688	-	-	-	1,688
GMCVO	346	-	(346)	-	-
Forever Manchester	100	-	(100)	-	-
Co-op Fund	423	-	(1,362)	1,167	228
	<u>43,980</u>	<u>37,485</u>	<u>(51,901)</u>	<u>3,571</u>	<u>33,135</u>

15. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
Tangible fixed assets	1,842	-	1,842
Cash at bank and in hand	47,605	40,665	88,270
Other net current assets/(liabilities)	(5,646)	-	(5,646)
Total	<u>43,801</u>	<u>40,665</u>	<u>84,466</u>

Prior Year

	Unrestricted funds	Restricted funds	Total 2023
	£	£	£
Tangible fixed assets	172	239	1,932
Cash at bank and in hand	20,966	35,657	64,306
Other net current assets/(liabilities)	(693)	-	(1,565)
Total	<u>31,538</u>	<u>33,135</u>	<u>64,673</u>

WHALLEY RANGE COMMUNITY FORUM
Traditional Income and Expenditure Account
(for management purposes only)

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	Year Ended 31st March 2024 £	Year Ended 31st March 2023 £
Income		
Donations	1,300	1,950
Manchester City Council	1,942	-
Manchester City Council	59,800	-
Manchester City Council - Women's Group	1,440	-
Manchester City Council - NIF	191	-
Manchester City Council - Music Group	900	-
Manchester City Council - Clean Air	100	-
Manchester City Council LIF	3,000	-
Manchester City Council - Celebrate Fund	2,000	-
Manchester University NHS	22,300	-
Responsible	250	-
Charities Aid Foundation	1,000	-
National Lottery Fund	9,950	-
One Manchester - Spencer Avenue	-	250
Manchester City Council	-	35,570
Manchester City Council	-	4,012
Manchester City Council - oPeNS	-	17,062
Manchester City Council - Wellbeing	-	1,500
Manchester City Council - Climate Action	-	17,248
Manchester City Council - Women's Group	-	1,000
GM Mental Health NHS	-	2,230
NHS Greater Manchester	-	2,500
MSV Housing	-	675
One Manchester - Women's Group	-	250
Other	1,587	1,331
Total Income	105,760	85,578
Expenditure		
Salaries	40,925	33,718
Events & Activities	34,491	24,291
Project Partners	-	5,325
Grants Paid	2,160	9,495
Advertising & Publicity	-	980
Room Hire	-	814
Travel	-	316
Accountancy Fees	750	720
Minor Equipment	60	155
Payroll Fees	432	405
Telephone	128	326
Bank Charges	72	72
Interest Paid	-	7
Photocopier	452	856
IT & Website Costs	208	290
Repairs & Maintenance	-	124
Subscriptions	204	72
Printing, Postage & Stationary	512	716
Rent & Service Charges	4,273	5,400
Depreciation	950	890
Insurance	350	231
Total Expenditure	85,967	85,203
Surplus/(deficit for year)	19,793	375

Accounts

WHALLEY RANGE COMMUNITY FORUM

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2023**

Registered Charity No. 1171658

WHALLEY RANGE COMMUNITY FORUM

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WHALLEY RANGE COMMUNITY FORUM**Report of the trustees for the year ended 31st March 2023**

The trustees present their annual report and financial statements for the Charity for the year ended 31st March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

Reference and administration information

Charity Name: Whalley Range Community Forum
Charity Number: 1171658

Structure, governance and management

The Charity is a registered charity and is constituted under a trust deed dated 12th January 2017.

Trustees

Bill Williams	Chair	
Ann Knowles		
Andrew Walsh	Treasurer	
Martin Rathfelder		
Carol Packham	Vice-Chair	
Fauzia Khan		(resigned March 2023)
Mr Paul Benson-Hannam		
Mary Watson		(appointed March 2023)

Principal Office

JNR8 Youth & Community Centre
82 Cromwell Avenue
Whalley Range
M16 OBG

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

WHALLEY RANGE COMMUNITY FORUM

Bankers

Unity Trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Objectives and Activities

The purposes of the Charity are to support the people who work and live in Whalley Range and local businesses. The main activities are in areas of teaching English, keep fit classes for women, assisting unemployed, annual Celebrate Festival, cookery cases, computer literacy classes, aged residents support, local area improvement, lobbying council, assisting in grant applications, fund holding for grants where applicants are ineligible, local newsletter and miscellaneous projects.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives in planning future activities and setting the policies for the year.

The Charity furthers its charitable purposes for the public benefit through the activities detailed above.

A review of our achievements and performance: How our activities delivered public benefit

Following on from the challenges of the Pandemic and supporting residents who had struggled with isolation and health concerns, we were faced with the cost-of-living crisis, bringing more requests for support, advice, addressing food poverty, long term health conditions and facing the cold winter months with the additional stress of heating and food bills.

As a result of our successful management of our grants during the pandemic period - and in recognition of the holistic support we were offering to our residents, we successfully applied for Supporting Communities funding from Manchester City Council.

A cost-of-living leaflet was circulated giving energy and food poverty advice, signposting residents to relevant services. We launched our weekly Warm Hub provision, supplying household and personal essentials packs to residents struggling to make ends meet. The hub included a warm space to meet with others, and to access services such as citizens advice, local councillors and police, scam awareness and addressing rent and energy increases, damp, mould and other housing issues.

In addition, we built strong relationships with people who requested food bank vouchers: inviting them to visit our base at JNR8 for toiletries, a hot drink and soup lunch and to take warm clothes from our new and donated clothes rail. Ensuring this holistic approach has increased our footfall and many of our visitors have been encouraged to join our classes to

WHALLEY RANGE COMMUNITY FORUM

improve their resilience and mental and physical wellbeing and has given them the opportunity to get involved in their community and have a say in what happens locally.

Financial Review

The charity was selected by Manchester City Council to be the holder of the major OPeNS grant and its monitoring and distribution to other local charities. A significant amount was also for Whalley Range Community Forum use in its support of the local community.

This included a partnership activity with the NHS and our Neighbourhood Health team in Whalley Range - and has helped us to develop stronger partnerships with our local pharmacy, GP surgeries and health services - inviting them to our hub to directly speak to residents about issues that affect them and possible solutions.

Other grant applications were successful allowing us to achieve other goals. Particular thanks to Manchester City Council for their continued support in recognition of our value to our area. This especially appreciated given the large continuing cuts in grants from central government.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2023 was £31,538 of which £29,845 are free reserves after allowing for funds tied up in tangible fixed assets.

The trustees maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance are covered.

The Charity's main source of income is grants. Having regard to the level of reserves the trustees consider that it is appropriate to prepare the accounts on an ongoing concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of major risks to which the Charity is exposed and systems have been established to mitigate those risks.

Plans for future periods

Additional effort will be expended on grant applications by WRCF in this difficult time for all charities in raising funds. Since Manchester City Council has renewed our standard maintenance grant it allows continuing ability to meet standard outgoings for such as rents and payroll costs. Sufficient successful grant applications have been achieved to allow current and some new deliveries to our community. Further grants will be applied for and dependent on success this will control the extent of our deliveries.

Appointment of trustees

New trustees are appointed at the AGM. At the quarterly trustee meetings the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to the Senior Forum Worker.

Trustee induction and training

There is no formal trustee induction or training. New trustees are supported by a mentoring system.

Trustees responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 16th February 2024 and signed on their behalf by:

Bill Williams
CHAIR of TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
WHALLEY RANGE COMMUNITY FORUM
REGISTERED CHARITY NO. 1171658**

I report on the accounts of the charity, for the Year Ended 31st March 2023 which are set out on pages 6 to 16.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the 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 you as 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 below.

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 have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.

Signed: A.M. King

AM King FCCA
Date: 16th February 2024

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2023**

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31st March 2023 £	Total Funds Year Ended 31st March 2022 £
Income from:					
Donations and legacies	(3)	950	1,000	1,950	2,903
Charitable Activities	(4)	45,812	36,485	82,297	73,027
Other		1,331	-	1,331	428
Total		48,093	37,485	85,578	76,358
Expenditure on:					
Charitable Activities	(5)	33,302	51,901	85,203	69,330
Total		33,302	51,901	85,203	69,330
Net income/(expenditure)		14,791	(14,416)	375	7,028
Transfers between funds	(14)	(3,571)	3,571	-	-
Net movement in funds		11,220	(10,845)	375	7,028
Reconciliation of funds					
Total funds brought forward	(14)	20,318	43,980	64,298	57,270
Total funds carried forward	(14)	31,538	33,135	64,673	64,298

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 16 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(9)	1,932	704
Total fixed assets		1,932	704
Current assets:			
Debtors	(10)	1,367	129
Cash at Bank & in Hand		64,306	72,979
Total current assets		65,673	73,108
Liabilities:			
Creditors: Amounts falling due within one year	(11)	2,932	9,514
Net current assets or liabilities		62,741	63,594
Total assets less current liabilities *		64,673	64,298
Total net assets or liabilities		64,673	64,298
The funds of the charity:			
Restricted income funds	(14)	33,135	43,980
Unrestricted income funds	(14)	31,538	20,318
Total charity funds		64,673	64,298

Approved on behalf of the Trustees Management Committee

Chair	Bill Williams
Treasurer	Andrew Walsh

Date: 16th February 2024

The notes on pages 9 to 16 form part of these accounts.

Statement of Cash Flows for the year ending 31st March 2023

	Year Ended 31st March 2023 £	Year Ended 31st March 2022 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	375	7,028
Add back depreciation	890	636
Decrease/(increase) in debtors	(1,238)	88
Increase/(decrease) in creditors	(6,582)	8,604
Net cash used in operating activities	(6,555)	16,356
Cash flows from investment activities:		
Purchase of fixed assets	(2,118)	-
Net cash provided by investing activities	(2,118)	-
Increase/(decrease) in cash and cash equivalents during the year	(8,673)	16,356
Cash and cash equivalents brought forward	72,979	56,623
Cash and cash equivalents carried forward	64,306	72,979

Notes to the accounts for the year ended 31st March 2023

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The 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 on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 19 restricted funds at the year end.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 14.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Notes to the accounts for the year ended 31st March 2023

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note(f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

There are currently no costs associated with the raising of funds.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 5.

(i) Tangible fixed assets and depreciation

All assets are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Office Equipment	20% straight line basis
Computer	33% straight line basis

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does administer contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions.

Notes to the accounts for the year ended 31st March 2023

(l) Contingent liabilities

A contingent liability is identified and disclosed for those grants resulting from:
a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

(m) 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.

(n) 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 the funds to a third party and the amount due to settle the obligation can be measured of estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

Other than detailed below the trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil). The brother of an employee is paid for musical services provided to the Charity. During the year this amounted to £1,755.

3. Donations and Legacies

	Unrestricted Year Ended 31st March 2023 £	Restricted Year Ended 31st March 2023 £	Total Funds Year Ended 31st March 2023 £
Donations	950	1,000	1,950
	950	1,000	1,950

	Unrestricted Year Ended 31st March 2022 £	Restricted Year Ended 31st March 2022 £	Total Funds Year Ended 31st March 2022 £
Donations	30	-	30
Donation from Co-Op	2,873	-	2,873
	2,903	-	2,903

Notes to the accounts for the year ended 31st March 2023

4. Income from charitable activities

	Unrestricted Year Ended 31st March 2023 £	Restricted Year Ended 31st March 2023 £	Total Funds Year Ended 31st March 2023 £
Grants:			
Manchester City Council	35,570	-	35,570
Manchester City Council	4,012	-	4,012
Manchester City Council - oPeNS	-	17,062	17,062
Manchester City Council - Wellbeing	1,500	-	1,500
Manchester City Council - Climate Action	-	17,248	17,248
Manchester City Council - Women's Group	-	1,000	1,000
GM Mental Health NHS	2,230	-	2,230
NHS Greater Manchester	2,500	-	2,500
MSV Housing	-	675	675
One Manchester - Women's Group	-	250	250
One Manchester - Spencer Avenue	-	250	250
	45,812	36,485	82,297

Prior Year

	Unrestricted Year Ended 31st March 2022 £	Restricted Year Ended 31st March 2022 £	Total Funds Year Ended 31st March 2022 £
Grants:			
Manchester City Council	-	35,570	35,570
GM Mental Health NHS (1)	-	200	200
GM Mental Health NHS (2)	-	100	100
GM Mental Health NHS (3)	-	500	500
GM Mental Health NHS (4)	-	85	85
MCC Wellbeing	-	2,000	2,000
OPeNs Fund	-	34,126	34,126
GMCVO	-	346	346
Forever Manchester	-	100	100
	-	73,027	73,027

Notes to the accounts for the year ended 31st March 2023

5. Expenditure

	Forum Activities £	Year Ended 31st March 2023 £	Year Ended 31st March 2022 £
Expenditure on charitable activities:			
Salaries	33,718	33,718	28,850
Freelance & Forum Workers	-	-	813
Events & Activities	24,291	24,291	16,135
Project Partners	5,325	5,325	14,400
Grants Paid	9,495	9,495	-
Advertising & Publicity	980	980	1,116
Room Hire	814	814	23
Travel	316	316	63
Governance	720	720	660
Support Costs	9,544	9,544	7,270
	<u>85,203</u>	<u>85,203</u>	<u>69,330</u>
		Year Ended 31st March 2023	Year Ended 31st March 2022
Restricted funds		51,901	65,872
Unrestricted funds		<u>33,302</u>	<u>3,458</u>
		<u>85,203</u>	<u>69,330</u>

6. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	2023 Total	2022 Total
Accountancy Fees	-	720	720	660
Minor Equipment	155	-	155	-
Payroll Fees	405	-	405	383
Computer Software	-	-	-	192
Telephone	326	-	326	181
Bank Charges	72	-	72	72
Interest Paid	7	-	7	-
Photocopier	856	-	856	370
IT & Website Costs	290	-	290	88
Repairs & Maintenance	124	-	124	60
Subscriptions	72	-	72	-
Printing, Postage & Stationary	716	-	716	454
Rent & Service Charges	5,400	-	5,400	4,525
Depreciation	890	-	890	636
Insurance	231	-	231	309
	<u>9,544</u>	<u>720</u>	<u>10,264</u>	<u>7,930</u>

7. Analysis of staff costs

	Year Ended 31st March 2023 £	Year Ended 31st March 2022 £
Wages and Salaries	33,033	28,260
Social Security Costs	-	-
Pension Costs	685	590
	<u>33,718</u>	<u>28,850</u>

The average number of employees during the year was 2 (previous year: 2) with a full time equivalent of 1. The charity considers its key management personnel comprises of the treasurer, chair and vice-chair. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil). No employee has benefits in excess of £60,000 (previous year: none). The salary of staff including management personnel is decided by the trustees in line with remuneration in other organisations. We are committed to paying the Manchester Living Wage.

Notes to the accounts for the year ended 31st March 2023

8. Independent Examiner Fees

	Year Ended 31st March 2023 £	Year Ended 31st March 2022 £
Independent examination fees	720	660
Other services	405	383
	<u>1,125</u>	<u>1,043</u>

9. Tangible Fixed Assets

	Computers	Fixtures & Equipment £	Total £
Cost			
At 1st April 2022	2,370	2,780	5,150
Additions	-	2,118	2,118
Disposals	-	-	-
At 31st March 2023	<u>2,370</u>	<u>4,898</u>	<u>7,268</u>
Depreciation			
At 1st April 2022	2,144	2,302	4,446
Charge for Year	226	664	890
Eliminated on disposals	-	-	-
At 31st March 2023	<u>2,370</u>	<u>2,966</u>	<u>5,336</u>
NET BOOK VALUE			
At 31st March 2023	-	1,932	1,932
At 31st March 2022	<u>226</u>	<u>478</u>	<u>704</u>

10. Analysis of debtors

	2023 £	2022 £
Prepayments	1,367	129
	<u>1,367</u>	<u>129</u>

Debtors and prepayments related to unrestricted funds both in 2023 and 2022.

11. Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors and accruals	2,932	9,514
	<u>2,932</u>	<u>9,514</u>

12. Commitments under operating lease arrangements

	Photocopier 2023	2022
Due within one year	370	370
Due within two to five years	1,016	646
	<u>1,386</u>	<u>1,016</u>

The photocopier lease expires in February 2025.

13. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Notes to the accounts for the year ended 31st March 2023

14. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2023
	£	£	£	£	£
General Fund	20,318	48,093	(33,302)	(3,571)	31,538
	<u>20,318</u>	<u>48,093</u>	<u>(33,302)</u>	<u>(3,571)</u>	<u>31,538</u>

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	Free funds which are not designated for particular purposes

Analysis of movements in restricted funds

	Balance at 1st April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2023
	£	£	£	£	£
GM Mental Health NHS	2,084	-	(3,479)	1,415	20
Manchester City Council - Climate Action	-	17,248	(11,730)	-	5,518
Restricted Donations - Climate Action	-	1,000	(1,000)	-	-
Community Lottery (Celebrate)	2,173	-	(2,173)	675	675
Manchester City Council - Wellbeing	869	-	(842)	-	27
OPeNS	34,128	17,062	(26,661)	-	24,529
Manchester City Council - Women's Group	-	1,000	(800)	-	200
MSV Housing	-	675	(675)	-	-
One Manchester - Women's Group	-	250	(250)	-	-
One Manchester - Spencer Avenue	-	250	-	-	250
MCC - Creative Tea	300	-	(300)	-	-
MCC Age Friendly	109	-	(109)	-	-
MCC NIF - Workshops	817	-	(1,131)	314	-
We Love Manchester	103	-	(103)	-	-
MCC (Creative Conversations)	840	-	(840)	-	-
MCC (Newsletter)	1,688	-	-	-	1,688
GMCVO	346	-	(346)	-	-
Forever Manchester	100	-	(100)	-	-
Co-op Fund	423	-	(1,362)	1,167	228
	<u>43,980</u>	<u>37,485</u>	<u>(51,901)</u>	<u>3,571</u>	<u>33,135</u>

Name of restricted fund:	Description, nature and purpose of the fund
GM Mental Health NHS	towards festive eats and yoga mats
Manchester City Council - Climate Action	for the climate action group
Restricted Donations - Climate Action	for the climate action group
Community Lottery (Celebrate)	for the Celebrate Festival
Manchester City Council - Wellbeing	for keep fit, etc. £27 represents future depreciation
OPeNS	towards MCC local groups' support
Manchester City Council - Women's Group	for the Women's Group
MSV Housing	for the Celebrate Festival
One Manchester - Women's Group	for the Women's Group
One Manchester - Spencer Avenue	for Spencer Avenue neighbours
MCC - Creative Tea	towards creative teas
MCC Age Friendly	towards age-friendly events
MCC NIF - Workshops	towards workshops
We Love Manchester	towards covid packs
MCC (Creative Conversations)	towards Creative Conversation project
MCC (Newsletter)	towards newsletter costs
GMCVO	towards events
Forever Manchester	for a bicycle repair workshop
Co-op Fund	the balance represents future depreciation

Notes to the accounts for the year ended 31st March 2023

14. Analysis of charitable funds cont...

Prior year unrestricted funds movement

	Balance at 1st April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2022
	£	£	£	£	£
General Fund	20,445	3,331	(3,458)	-	20,318
	<u>20,445</u>	<u>3,331</u>	<u>(3,458)</u>	<u>-</u>	<u>20,318</u>

Prior year restricted funds movement

	Balance at 1st April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2022
	£	£	£	£	£
Manchester City Council	1,073	35,570	(36,643)	-	-
GM Mental Health NHS	2,309	-	(225)	-	2,084
GM Mental Health NHS (1)	-	200	(200)	-	-
GM Mental Health NHS (2)	-	100	(100)	-	-
GM Mental Health NHS (3)	-	500	(500)	-	-
GM Mental Health NHS (4)	-	85	(85)	-	-
Community Lottery (Celebrate)	8,201	-	(6,028)	-	2,173
MCC Wellbeing	896	-	(27)	-	869
MCC Wellbeing (Packs)	-	2,000	(2,000)	-	-
OPeNS	17,552	34,126	(17,550)	-	34,128
MCC - Creative Tea	300	-	-	-	300
MCC Age Friendly	349	-	(240)	-	109
MCC NIF - Workshops	2,660	-	(1,843)	-	817
We Love Manchester	103	-	-	-	103
MCC (Creative Conversations)	840	-	-	-	840
MCC (Newsletter)	1,688	-	-	-	1,688
GMCVO	-	346	-	-	346
Forever Manchester	-	100	-	-	100
Big Bike Revival	220	-	(220)	-	-
Co-op Fund	634	-	(211)	-	423
	<u>36,825</u>	<u>73,027</u>	<u>(65,872)</u>	<u>-</u>	<u>43,980</u>

15. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total 2023
	£	£	£
Tangible fixed assets	1,693	239	1,932
Cash at bank and in hand	31,410	32,896	64,306
Other net current assets/(liabilities)	(1,565)	-	(1,565)
Total	<u>31,538</u>	<u>33,135</u>	<u>64,673</u>

Prior Year

	Unrestricted funds	Restricted funds	Total 2022
	£	£	£
Tangible fixed assets	172	704	704
Cash at bank and in hand	20,966	35,657	72,979
Other net current assets/(liabilities)	(693)	(5,325)	(9,385)
Total	<u>20,318</u>	<u>43,980</u>	<u>64,298</u>

WHALLEY RANGE COMMUNITY FORUM
Traditional Income and Expenditure Account
(for management purposes only)

17

	Year Ended 31st March 2023 £	Year Ended 31st March 2022 £
Income		
Donations	1,950	2,903
Manchester City Council	35,570	35,570
Manchester City Council	4,012	34,126
Manchester City Council - oPeNS	17,062	-
Manchester City Council - Wellbeing	1,500	-
Manchester City Council - Climate Action	17,248	-
Manchester City Council - Women's Group	1,000	-
GM Mental Health NHS	2,230	-
NHS Greater Manchester	2,500	-
MSV Housing	675	-
One Manchester - Women's Group	250	-
One Manchester - Spencer Avenue	250	-
Forever Manchester	-	100
GM Mental Health NHS (1)	-	200
GM Mental Health NHS (2)	-	100
GM Mental Health NHS (3)	-	500
GM Mental Health NHS (4)	-	85
MCC Wellbeing	-	2,000
GMCVO	-	346
Other	1,331	428
Total Income	85,578	76,358
Expenditure		
Salaries	33,718	28,850
Freelance & Forum Workers	-	813
Events & Activities	24,291	16,135
Project Partners	5,325	14,400
Grants Paid	9,495	-
Advertising & Publicity	980	1,116
Room Hire	814	23
Travel	316	63
Accountancy Fees	720	660
Minor Equipment	155	-
Payroll Fees	405	383
Computer Software	-	192
Telephone	326	181
Bank Charges	72	72
Interest Paid	7	-
Photocopier	856	370
IT & Website Costs	290	88
Repairs & Maintenance	124	60
Subscriptions	72	-
Printing, Postage & Stationary	716	454
Rent & Service Charges	5,400	4,525
Depreciation	890	636
Insurance	231	309
Total Expenditure	85,203	69,330
Surplus/(deficit for year)	375	7,028

Accounts

WHALLEY RANGE COMMUNITY FORUM

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022**

Registered Charity No. 1171658

WHALLEY RANGE COMMUNITY FORUM

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WHALLEY RANGE COMMUNITY FORUM

Report of the trustees for the year ended 31st March 2022

The trustees present their annual report and financial statements for the Charity for the year ended 31st March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

Reference and administration information

Charity Name: Whalley Range Community Forum
Charity Number: 1171658

Structure, governance and management

The Charity is a registered charity and is constituted under a trust deed dated 12th January 2017.

Trustees (at the date the report is approved)

Mr Bill Williams	Chair	Ms Ann Knowles
Mr Andrew Walsh	Treasurer	Mr Martin Rathfelder
Dr Carol Packham	Vice-Chair	Ms Fauzia Khan
Mr Paul Benson-Hannam		

Principal Office

Whalley Range Community Forum
82 Cromwell Avenue
Whalley Range
M16 OG

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Unity Trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Objectives and Activities

The purposes of the Charity are to support the people who work and live in Whalley Range and local businesses. The main activities are in areas of teaching English, keep fit classes for women, assisting unemployed, annual Celebrate Festival, cookery cases, computer literacy classes, aged residents support, local area improvement, lobbying council, assisting in grant applications, fund holding for grants where applicants are ineligible, local newsletter and miscellaneous projects.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives in planning future activities and setting the policies for the year.

The Charity furthers its charitable purposes for the public benefit through the activities detailed above.

A review of our achievements and performance: How our activities delivered public benefit

Following on from the restrictions and issues caused by the pandemic during the previous year, our priority has been on building back our communities.

We focused on providing information, increasing attendance at community activities safely, supporting other community groups and strengthening our partnerships. We addressed some of the mental health effects of the pandemic in terms of isolation by organising confidence building and resilience courses and face to face work and events. There was an increase in requests from residents who wanted support to address their neglected health concerns and housing/benefits issues including reorganising cancelled hospital and GP appointments and benefit claims. Grants to build resilience and rebuild our communities allowed us to provide wellbeing packs and resources and to organise small events building up to our annual community festival, to encourage people living in our community to re-engage with others, and to feel confident enough to leave their homes and meet up socially.

Financial Review

Following the end of restrictions related to Covid we used funds carried forward to present the annual Celebrate Festival in Whalley Range after last year's cancellation. This represents a welcome return to some form of normality. Funds generally were reverted to original use following the agreed repurposing during Covid restrictions and face to face activities restarted. Despite the difficult situation created for charity funding WRCF successfully bid for sufficient new grants to continue activities. Particular appreciation goes to Manchester City Council who provided a large part of our funding in the period despite all the pressures on their finances.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2022 was £20,318 (2021: £20,445) all of which (2021: £20,273) are free reserves, after allowing for funds tied up in tangible fixed assets. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance are covered.

The Charity's main source of income is grants. Having regard to the level of reserves the trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of major risks to which the Charity is exposed and systems have been established to mitigate those risks.

Plans for future periods

Additional effort will be expended on grant applications by WRCF in this difficult time for all charities in raising funds. Uncertainty exists as the current Manchester City Council funding period terminates at the end of the financial year in March 2023. Given the cuts that the Council is forced to make funding for the future of WRCF is uncertain. Clarity is not expected until early 2023 when adjustments will be made if necessary to expenditure to fit the funds available.

Appointment of trustees

New trustees are appointed at the AGM. At the quarterly trustee meetings the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to the Senior Forum Worker.

Trustee induction and training

There is no formal trustee induction or training. New trustees are supported by a mentoring system.

Trustees responsibilities in relation to the financial statements

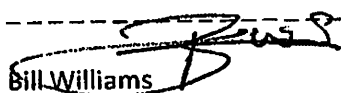
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 19th January 2023 and signed on their behalf by:


 Bill Williams
 CHAIR of TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
WHALLEY RANGE COMMUNITY FORUM
REGISTERED CHARITY NO. 1171658**

I report on the accounts of the charity, for the Year Ended 31st March 2022 which are set out on pages 6 to 16.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the 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 you as 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 below.

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 have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.

Signed: E.L. Anderson.....

E.L. Anderson MA FCA CTA
Date: 19th January 2023

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST MARCH 2022

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31st March 2022 £	Total Funds Year Ended 31st March 2021 £
Income from:					
Donations and legacies	(3)	2,903	-	2,903	-
Charitable Activities	(4)	-	73,027	73,027	79,860
Other		428	-	428	568
Total		3,331	73,027	76,358	80,428
Expenditure on:					
Charitable Activities	(5)	3,458	65,872	69,330	57,503
Total		3,458	65,872	69,330	57,503
Net income/(expenditure)					
		(127)	7,155	7,028	22,925
Transfers between funds	(14)	-	-	-	-
Net movement in funds					
		(127)	7,155	7,028	22,925
Reconciliation of funds					
Total funds brought forward	(14)	20,445	36,825	57,270	34,345
Total funds carried forward	(14)	20,318	43,980	64,298	57,270

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 16 form part of these accounts.

WHALLEY RANGE COMMUNITY FORUM

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BALANCE SHEET AS AT 31ST MARCH 2022

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(9)	704	1,340
Total fixed assets		<u>704</u>	<u>1,340</u>
Current assets:			
Debtors	(10)	129	217
Cash at Bank & in Hand		72,979	56,623
Total current assets		<u>73,108</u>	<u>56,840</u>
Liabilities:			
Creditors: Amounts falling due within one year	(11)	9,514	910
Net current assets or liabilities		<u>63,594</u>	<u>55,930</u>
Total assets less current liabilities		64,298	57,270
Total net assets or liabilities		<u>64,298</u>	<u>57,270</u>
The funds of the charity:			
Restricted income funds	(14)	43,980	36,825
Unrestricted income funds	(14)	20,318	20,445
Total unrestricted funds		<u>20,318</u>	<u>20,445</u>
Total charity funds		<u>64,298</u>	<u>57,270</u>

Approved on behalf of the Trustees Management Committee

Chair

Bill Williams

Treasurer

Andrew Walsh

Date: 19th January 2023

The notes on pages 9 to 16 form part of these accounts.

Statement of Cash Flows for the year ending 31st March 2022

	Year Ended 31st March 2022 £	Year Ended 31st March 2021 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	7,028	22,925
Add back depreciation	636	749
Decrease/(increase) in debtors	88	88
Increase/(decrease) in creditors	8,604	(3,058)
Net cash used in operating activities	16,356	20,704
Cash flows from investment activities:		
Purchase of fixed assets	-	(1,631)
Net cash provided by investing activities	-	(1,631)
 Increase/(decrease) in cash and cash equivalents during the year	 16,356	 19,073
 Cash and cash equivalents brought forward	 56,623	 37,550
Cash and cash equivalents carried forward	72,979	56,623

Notes to the accounts for the year ended 31st March 2022

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The 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 on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 13 restricted funds at the year end. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose. Further details of each fund are disclosed in note 14.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. 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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Notes to the accounts for the year ended 31st March 2022

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note(f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

There are currently no costs associated with the raising of funds.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 5.

(i) Tangible fixed assets and depreciation

All assets are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Office Equipment	20% straight line basis
Computer	33% straight line basis

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does administer contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions.

Notes to the accounts for the year ended 31st March 2022

(l) Contingent liabilities

A contingent liability is identified and disclosed for those grants resulting from:
a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

(m) 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.

(n) 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 the funds to a third party and the amount due to settle the obligation can be measured of estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

Other than detailed below the trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31st March 2022 £	Restricted Year Ended 31st March 2022 £	Total Funds Year Ended 31st March 2022 £
Donations	30	-	30
Doantion from Co-Op	2,873	-	2,873
	<u>2,903</u>	<u>-</u>	<u>2,903</u>

Prior Year

	Unrestricted Year Ended 31st March 2021 £	Restricted Year Ended 31st March 2021 £	Total Funds Year Ended 31st March 2021 £
Donations	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

Notes to the accounts for the year ended 31st March 2022

4. Income from charitable activities

	Unrestricted Year Ended 31st March 2022 £	Restricted Year Ended 31st March 2022 £	Total Funds Year Ended 31st March 2022 £
Grants:			
Manchester City Council	-	35,570	35,570
GM Mental Health NHS (1)	-	200	200
GM Mental Health NHS (2)	-	100	100
GM Mental Health NHS (3)	-	500	500
GM Mental Health NHS (4)	-	85	85
MCC Wellbeing	-	2,000	2,000
OPeNs Fund	-	34,126	34,126
GMCVO	-	346	346
Forever Manchester	-	100	100
	-	73,027	73,027

Prior Year

	Unrestricted Year Ended 31st March 2021 £	Restricted Year Ended 31st March 2021 £	Total Funds Year Ended 31st March 2021 £
Grants:			
Manchester City Council	-	35,570	35,570
GM Mental Health NHS	-	2,718	2,718
We Love Manchester	-	1,103	1,103
MCC Wellbeing	-	1,460	1,460
MCC Other grants	-	2,528	2,528
OPeNs Fund	-	34,124	34,124
MCC - Covid Packs	-	500	500
Forever Manchester	-	1,012	1,012
Co-op Fund	-	845	845
	-	79,860	79,860

Notes to the accounts for the year ended 31st March 2022

5. Expenditure

	Forum Activities £	Year Ended 31st March 2022 £	Year Ended 31st March 2021 £
Expenditure on charitable activities:			
Salaries	28,850	28,850	30,608
Freelance & Forum Workers	813	813	930
Events & Activities	16,135	16,135	7,853
Project Partners	14,400	14,400	11,900
Advertising & Publicity	1,116	1,116	-
Room Hire	23	23	-
Travel	63	63	-
Catering & Refreshments	-	-	3
Governance	660	660	660
Support Costs	7,270	7,270	5,549
	<u>69,330</u>	<u>69,330</u>	<u>57,503</u>
		Year Ended 31st March 2022	Year Ended 31st March 2021
Restricted funds		65,872	57,111
Unrestricted funds		3,458	392
		<u>69,330</u>	<u>57,503</u>

6. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	2022 Total	2021 Total
Accountancy Fees	-	660	660	660
Minor Equipment	-	-	-	84
Payroll Fees	383	-	383	422
Computer Software	192	-	192	179
Telephone	181	-	181	-
Bank Charges	72	-	72	72
Photocopier	370	-	370	370
Website Costs	88	-	88	88
Repairs & Maintenance	60	-	60	60
Cleaning	-	-	-	65
Printing, Postage & Stationery	454	-	454	751
Rent & Service Charges	4,525	-	4,525	2,400
Depreciation	636	-	636	749
Insurance	309	-	309	309
	<u>7,270</u>	<u>660</u>	<u>7,930</u>	<u>6,209</u>

7. Analysis of staff costs

	Year Ended 31st March 2022 £	Year Ended 31st March 2021 £
Wages and Salaries	28,260	30,091
Social Security Costs	-	-
Pension Costs	590	517
	<u>28,850</u>	<u>30,608</u>

The average number of employees during the year was 2 (previous year: 2). With a full time equivalent of 1.

The charity considers its key management personnel comprises of the treasurer, chair and vice-chair. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil). No employee has benefits in excess of £60,000 (previous year: none).

The salary of staff including management personnel is decided by the trustees in line with remuneration in other organisations. We are committed to paying the Manchester Living Wage.

Notes to the accounts for the year ended 31st March 2022

8. Independent Examiner Fees

	Year Ended 31st March 2022 £	Year Ended 31st March 2021 £
Independent examination fees	660	660
Other services	383	422
	<u>1,043</u>	<u>1,082</u>

9. Tangible Fixed Assets

	Computers	Fixtures & Equipment £	Total £
Cost			
At 1st April 2021	2,370	2,780	5,150
Additions	-	-	-
Disposals	-	-	-
At 31st March 2022	<u>2,370</u>	<u>2,780</u>	<u>5,150</u>
Depreciation			
At 1st April 2021	1,747	2,063	3,810
Charge for Year	397	239	636
Eliminated on disposals	-	-	-
At 31st March 2022	<u>2,144</u>	<u>2,302</u>	<u>4,446</u>
NET BOOK VALUE			
At 31st March 2022	<u>226</u>	<u>478</u>	<u>704</u>
At 31st March 2021	<u>623</u>	<u>717</u>	<u>1,340</u>

10. Analysis of debtors

	2022 £	2021 £
Prepayments	129	217
	<u>129</u>	<u>217</u>

Debtors and prepayments related to unrestricted funds both in 2022 and 2021.

11. Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors and accruals	9,514	910
	<u>9,514</u>	<u>910</u>
Restricted	5,325	-
Unrestricted	4,189	910
	<u>9,514</u>	<u>910</u>

12. Commitments under operating lease arrangements

	Photocopier 2022	2021
Operating Lease		
Due within one year	370	370
Due within two to five years	646	1,016
	<u>1,016</u>	<u>1,386</u>

The photocopier lease expires in February 2025.

13. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Notes to the accounts for the year ended 31st March 2022

14. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2022
	£	£	£	£	£
General Fund	20,445	3,331	(3,458)	-	20,318
	20,445	3,331	(3,458)	-	20,318

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	Free funds which are not designated for particular purposes

Analysis of movements in restricted funds

	Balance at 1st April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2022
	£	£	£	£	£
Manchester City Council	1,073	35,570	(36,643)	-	-
GM Mental Health NHS	2,309	-	(225)	-	2,084
GM Mental Health NHS (1)	-	200	(200)	-	-
GM Mental Health NHS (2)	-	100	(100)	-	-
GM Mental Health NHS (3)	-	500	(500)	-	-
GM Mental Health NHS (4)	-	85	(85)	-	-
Community Lottery (Celebrate)	8,201	-	(6,028)	-	2,173
MCC Wellbeing	896	-	(27)	-	869
MCC Wellbeing (Packs)	-	2,000	(2,000)	-	-
OPeNS	17,552	34,126	(17,550)	-	34,128
MCC - Creative Tea	300	-	-	-	300
MCC Age Friendly	349	-	(240)	-	109
MCC NIF - Workshops	2,660	-	(1,843)	-	817
We Love Manchester	103	-	-	-	103
MCC (Creative Conversations)	840	-	-	-	840
MCC (Newsletter)	1,688	-	-	-	1,688
GMCVO	-	346	-	-	346
Forever Manchester	-	100	-	-	100
Big Bike Revival	220	-	(220)	-	-
Co-op Fund	634	-	(211)	-	423
	36,825	73,027	(65,872)	-	43,980

Name of restricted fund:	Description, nature and purpose of the fund
Manchester City Council	~ for core costs
GM Mental Health NHS	~ towards festive eats and yoga mats, £451 represents future depreciation
GM Mental Health NHS (1)	~ towards Goodwood Planting
GM Mental Health NHS (2)	~ towards Goodwood afternoon tea
GM Mental Health NHS (3)	~ towards the purchase of tools
GM Mental Health NHS (4)	~ towards the purchase of a tea urn
Community Lottery (Celebrate)	~ towards Celebrate events
MCC Wellbeing	~ towards workshops, £83 represents future depreciation
MCC Wellbeing (packs)	~ towards wellbeing packs
OPeNS	~ towards MCC local groups support
GMCVO	~ towards events
MCC - Creative Tea	~ towards creative teas
MCC Age Friendly	~ towards age friendly events
MCC NIF	~ towards workshops
We Love Manchester	~ towards covid packs
MCC (Newsletter)	~ towards newsletter costs
MCC (Creative Conversation)	~ towards Creative Conversation project
Forever Manchester	~ towards the Great Get Together event
Big Bike Revival	~ Bicycle repair workshop
Co-Op Fund	~this fund is fully spent, the balance represents future depreciation

Notes to the accounts for the year ended 31st March 2022

14. Analysis of charitable funds cont...

Prior year unrestricted funds movement

	Balance at 1st April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2021
	£	£	£	£	£
General Fund	20,269	568	(392)	-	20,445
	<u>20,269</u>	<u>568</u>	<u>(392)</u>	<u>-</u>	<u>20,445</u>

Prior year restricted funds movement

	Balance at 1st April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2021
	£	£	£	£	£
Manchester City Council	116	35,570	(34,613)	-	1,073
GM Mental Health NHS	120	2,718	(529)	-	2,309
Community Lottery (Celebrate)	8,491	-	(290)	-	8,201
MCC Wellbeing	350	1,460	(914)	-	896
OPeNS	-	34,124	(16,572)	-	17,552
MCC - Creative Tea	300	-	-	-	300
MCC Age Friendly	1,669	-	(1,320)	-	349
MCC NIF - Workshops	2,660	-	-	-	2,660
We Love Manchester	-	1,103	(1,000)	-	103
MCC (Creative Conversations)	-	840	-	-	840
MCC (Newsletter)	-	1,688	-	-	1,688
MCC - Covid Grant	-	500	(500)	-	-
Forever Manchester	-	1,012	(1,012)	-	-
Big Bike Revival	370	-	(150)	-	220
Co-op Fund	-	845	(211)	-	634
	<u>14,076</u>	<u>79,860</u>	<u>(57,111)</u>	<u>-</u>	<u>36,825</u>

15. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Tangible fixed assets	-	704	704
Cash at bank and in hand	24,378	48,601	72,979
Other net current assets/(liabilities)	(4,060)	(5,325)	(9,385)
Total	<u>20,318</u>	<u>43,980</u>	<u>64,298</u>

Prior Year

	Unrestricted funds	Restricted funds	Total
	£	£	£
Tangible fixed assets	172	1,168	1,340
Cash at bank and in hand	20,966	35,657	56,623
Other net current assets/(liabilities)	(693)	-	(693)
Total	<u>20,445</u>	<u>36,825</u>	<u>57,270</u>

WHALLEY RANGE COMMUNITY FORUM
Traditional Income and Expenditure Account
(for management purposes only)

17

	Year Ended 31st March 2022 £	Year Ended 31st March 2021 £
Income		
Donations	30	-
Doantion from Co-Op	2,873	-
Manchester City Council	35,570	35,570
GM Mental Health NHS (1)	200	-
GM Mental Health NHS (2)	100	-
GM Mental Health NHS (3)	500	-
GM Mental Health NHS (4)	85	-
MCC Wellbeing	2,000	-
OPeNs Fund	34,126	845
GMCVO	346	-
Forever Manchester	100	-
GM Mental Health NHS	-	2,718
We Love Manchester	-	1,103
MCC Wellbeing	-	1,460
MCC Other grants	-	2,528
OPeNs Fund	-	34,124
MCC - Covid Packs	-	500
Forever Manchester	-	1,012
Other	428	568
Total Income	76,358	80,428
Expenditure		
Salaries	28,850	30,608
Freelance & Forum Workers	813	930
Events & Activities	16,135	7,853
Project Partners	14,400	11,900
Advertising & Publicity	1,116	-
Room Hire	23	-
Travel	63	-
Catering & Refreshments	-	3
Accountancy Fees	660	660
Minor Equipment	-	84
Payroll Fees	383	422
Computer Software	192	179
Telephone	181	-
Bank Charges	72	72
Photocopier	370	370
Website Costs	88	88
Repairs & Maintenance	60	60
Cleaning	-	65
Printing, Postage & Stationary	454	751
Rent & Service Charges	4,525	2,400
Depreciation	636	749
Insurance	309	309
Total Expenditure	69,330	57,503
Surplus/(deficit for year)	7,028	22,925

Accounts

WHALLEY RANGE COMMUNITY FORUM

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

Registered Charity No. 1171658

WHALLEY RANGE COMMUNITY FORUM

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WHALLEY RANGE COMMUNITY FORUM

Report of the trustees for the year ended 31st March 2021

The trustees present their annual report and financial statements for the Charity for the year ended 31st March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

Reference and administration information

Charity Name: Whalley Range Community Forum

Charity Number: 1171658

Structure, governance and management

The Charity is a registered charity and is constituted under a trust deed dated 12th January 2017.

Trustees (at the date the report is approved)

Mr Bill Williams	Chair	Ms Ann Knowles
Mr Andrew Walsh	Treasurer	Mr Martin Rathfelder
Dr Carol Packham	Vice-Chair	Ms Fauzia Khan
Mr Paul Benson-Hannam (Appointed 14 April 2021)		

Principal Office

Whalley Range Community Forum
82 Cromwell Avenue
Whalley Range
M16 OG

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Unity Trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Objectives and Activities

The purposes of the Charity are to support the people who work and live in Whalley Range and local businesses. The main activities are in areas of teaching English, keep fit classes for women, assisting unemployed, annual Celebrate Festival, cookery cases, computer literacy classes, aged residents support, local area improvement, lobbying council, assisting in grant applications, fund holding for grants where applicants are ineligible, local newsletter and miscellaneous projects.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives in planning future activities and setting the policies for the year.

The Charity furthers its charitable purposes for the public benefit through the activities detailed above.

A review of our achievements and performance: How our activities delivered public benefit

Covid risks and restrictions made this a difficult year in delivering all of our objectives and activities. Where circumstances allowed we continued to deliver in line with the above. Additionally, we repurposed deliverables to assist and benefit the community during the pandemic by providing on-line support where possible. To support the aged elderly, isolated and vulnerable we prepared and delivered support packages of essential goods and provided comfort and information in conversation and distanced companionship. Meetings face to face being against regulations and inadvisable meant the Charity organising and holding meetings on-line.

Financial Review

From new grants and repurposed grants, with grantor approval, we continued to support and deliver benefits for our community. Additionally, we became the lead organisation and fund holder for a significant new grant that not only supports community projects but also includes an element for staff administration time. This grant supports not only Whalley Range Community Forum projects but also a number of other local organisations with Whalley Range Community Forum being responsible for funds distribution and monitoring. Manchester City Council continued their substantial monetary support despite financial pressures thus showing their recognition of the value of the Charity. Given that the Charity was unable to hold the annual Celebrate Festival funds are being carried forward to support the next Celebrate Festival.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2021 was £20,445 (2020: £20,269) of which £20,273 (2020: £19,928) are free reserves, after allowing for funds tied up in tangible fixed assets. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance are covered.

The Charity's main source of income is grants. Having regard to the level of reserves the trustees consider that it is appropriate to prepare the accounts on a going concern basis

and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of major risks to which the Charity is exposed and systems have been established to mitigate those risks.

Plans for future periods

Provided the termination of Covid restrictions becomes a permanent feature the Charity will refocus on the resumption of our many face to face activities and community interactions.

Appointment of trustees

New trustees are appointed at the AGM. At the quarterly trustee meetings the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to the Senior Forum Worker.

Trustee induction and training

There is no formal trustee induction or training. New trustees are supported by a mentoring system.

Trustees responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 25th January 2022 and signed on their behalf by:

Bill Williams
CHAIR of TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
WHALLEY RANGE COMMUNITY FORUM
REGISTERED CHARITY NO. 1171658**

I report on the accounts of the charity, for the Year Ended 31st March 2021 which are set out on pages 6 to 16.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the 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 you as 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 below.

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 have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.

Signed: E.L. Anderson

E.L. Anderson MA FCA CTA
Date: 25th January 2022

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST MARCH 2021

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31st March 2021 £	Total Funds Year Ended 31st March 2020 £
Income from:					
Donations and legacies	(3)	-	-	-	798
Charitable Activities	(4)	-	79,860	79,860	55,385
Other		568	-	568	476
Total		<u>568</u>	<u>79,860</u>	<u>80,428</u>	<u>56,659</u>
Expenditure on:					
Charitable Activities	(5)	392	57,111	57,503	62,248
Total		<u>392</u>	<u>57,111</u>	<u>57,503</u>	<u>62,248</u>
Net income/(expenditure)		176	22,749	22,925	(5,589)
Transfers between funds	(14)	-	-	-	-
Net movement in funds		<u>176</u>	<u>22,749</u>	<u>22,925</u>	<u>(5,589)</u>
Reconciliation of funds					
Total funds brought forward	(14)	20,269	14,076	34,345	39,934
Total funds carried forward	(14)	<u>20,445</u>	<u>36,825</u>	<u>57,270</u>	<u>34,345</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 16 form part of these accounts.

BALANCE SHEET AS AT 31ST MARCH 2021

	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(9)	1,340	458
Total fixed assets		<u>1,340</u>	<u>458</u>
Current assets:			
Debtors	(10)	217	305
Cash at Bank & in Hand		56,623	37,550
Total current assets		<u>56,840</u>	<u>37,855</u>
Liabilities:			
Creditors: Amounts falling due within one year	(11)	910	3,968
Net current assets or liabilities		<u>55,930</u>	<u>33,887</u>
Total assets less current liabilities		57,270	34,345
Total net assets or liabilities		<u><u>57,270</u></u>	<u><u>34,345</u></u>
The funds of the charity:			
Restricted income funds	(14)	36,825	14,076
Unrestricted income funds	(14)	20,445	20,269
Total unrestricted funds		<u>20,445</u>	<u>20,269</u>
Total charity funds		<u><u>57,270</u></u>	<u><u>34,345</u></u>

Approved on behalf of the Trustees Management Committee

Chair Bill Williams

Treasurer Andrew Walsh

Date: 25th January 2022

The notes on pages 9 to 16 form part of these accounts.

Statement of Cash Flows for the year ending 31st March 2021

	Year Ended 31st March 2021 £	Year Ended 31st March 2020 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	22,925	(5,589)
Add back depreciation	749	285
Decrease/(increase) in debtors	88	535
Increase/(decrease) in creditors	(3,058)	1,667
Net cash used in operating activities	<u>20,704</u>	<u>(3,102)</u>
Cash flows from investment activities:		
Purchase of fixed assets	<u>(1,631)</u>	<u>(510)</u>
Net cash provided by investing activities	<u>(1,631)</u>	<u>(510)</u>
 Increase/(decrease) in cash and cash equivalents during the year	 19,073	 (3,612)
 Cash and cash equivalents brought forward	 37,550	 41,162
Cash and cash equivalents carried forward	<u><u>56,623</u></u>	<u><u>37,550</u></u>

Notes to the accounts for the year ended 31st March 2021**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The 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 on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 13 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 14.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Notes to the accounts for the year ended 31st March 2021**(d) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note(f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

There are currently no costs associated with the raising of funds.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 5.

(i) Tangible fixed assets and depreciation

All assets are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Office Equipment	20% straight line basis
Computer	33% straight line basis

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does administer contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions.

Notes to the accounts for the year ended 31st March 2021**(l) Contingent liabilities**

A contingent liability is identified and disclosed for those grants resulting from:
a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

(m) 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.

(n) 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 the funds to a third party and the amount due to settle the obligation can be measured of estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

Other than detailed below the trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31st March 2021 £	Restricted Year Ended 31st March 2021 £	Total Funds Year Ended 31st March 2021 £
Donations	-	-	-
	-	-	-

Prior Year

	Unrestricted Year Ended 31st March 2020 £	Restricted Year Ended 31st March 2020 £	Total Funds Year Ended 31st March 2020 £
Donations	798	-	798
	798	-	798

Notes to the accounts for the year ended 31st March 2021

4. Income from charitable activities

	Unrestricted Year Ended 31st March 2021 £	Restricted Year Ended 31st March 2021 £	Total Funds Year Ended 31st March 2021 £
Grants:			
Manchester City Council	-	35,570	35,570
GM Mental Health NHS	-	2,718	2,718
We Love Manchester	-	1,103	1,103
MCC Wellbeing	-	1,460	1,460
MCC Other grants	-	2,528	2,528
OPeNs Fund	-	34,124	34,124
MCC - Covid Packs	-	500	500
Forever Manchester	-	1,012	1,012
Co-op Fund	-	845	845
	-	79,860	79,860

Prior Year

	Unrestricted Year Ended 31st March 2020 £	Restricted Year Ended 31st March 2020 £	Total Funds Year Ended 31st March 2020 £
Grants:			
Manchester City Council	-	35,570	35,570
GM Mental Health NHS	-	569	569
MCC Celebrate	-	1,125	1,125
Community Lottery Fund	-	9,991	9,991
MCC Wellbeing	-	1,950	1,950
MCC Other grants	-	1,690	1,690
Big Bike Revival	-	1,000	1,000
MCC NIF - Workshops	-	2,660	2,660
Neighbourhood Investment Fund	-	430	430
Forever Manchester	-	400	400
	-	55,385	55,385

Notes to the accounts for the year ended 31st March 2021

5. Expenditure

	Forum Activities £	Year Ended 31st March 2021 £	Year Ended 31st March 2020 £
Expenditure on charitable activities:			
Salaries	30,608	30,608	27,086
Freelance & Forum Workers	930	930	4,085
Events & Activities	7,853	7,853	8,283
Project Partners	11,900	11,900	-
Workshops	-	-	3,663
Contribution towards kitchen refurbishment	-	-	10,000
Directory Costs	-	-	1,037
Catering & Refreshments	3	3	-
Governance	660	660	660
Support Costs	5,549	5,549	7,434
	<u>57,503</u>	<u>57,503</u>	<u>62,248</u>
		Year Ended 31st March 2021	Year Ended 31st March 2020
Restricted funds		57,111	62,041
Unrestricted funds		392	207
		<u>57,503</u>	<u>62,248</u>

6. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	2021 Total	2020 Total
Accountancy Fees	-	660	660	660
Minor Equipment	84	-	84	-
Payroll Fees	422	-	422	453
Computer Software	179	-	179	-
Bank Charges	72	-	72	72
Photocopier	370	-	370	569
Website Costs	88	-	88	107
Repairs & Maintenance	60	-	60	12
Cleaning	65	-	65	374
Printing, Postage & Stationary	751	-	751	753
Rent & Service Charges	2,400	-	2,400	4,500
Depreciation	749	-	749	285
Insurance	309	-	309	309
	<u>5,549</u>	<u>660</u>	<u>6,209</u>	<u>8,094</u>

7. Analysis of staff costs

	Year Ended 31st March 2021 £	Year Ended 31st March 2020 £
Wages and Salaries	30,091	26,639
Social Security Costs	-	-
Pension Costs	517	447
	<u>30,608</u>	<u>27,086</u>

The average number of employees during the year was 2 (previous year: 2). With a full time equivalent of 1. The charity considers its key management personnel comprises of the treasurer, chair and vice-chair. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil). No employee has benefits in excess of £60,000 (previous year: none). The salary of staff including management personnel is decided by the trustees in line with remuneration in other organisations. We are committed to paying the Manchester Living Wage.

Notes to the accounts for the year ended 31st March 2021

8. Independent Examiner Fees

	Year Ended 31st March 2021 £	Year Ended 31st March 2020 £
Independent examination fees	660	660
Other services	422	453
	<u>1,082</u>	<u>1,113</u>

9. Tangible Fixed Assets

	Computers	Fixtures & Equipment £	Total £
Cost			
At 1st April 2020	1,694	1,825	3,519
Additions	676	955	1,631
Disposals	-	-	-
Revaluations	-	-	-
At 31st March 2021	<u>2,370</u>	<u>2,780</u>	<u>5,150</u>
Depreciation			
At 1st April 2020	1,237	1,824	3,061
Charge for Year	510	239	749
Eliminated on disposals	-	-	-
Impairment	-	-	-
At 31st March 2021	<u>1,747</u>	<u>2,063</u>	<u>3,810</u>
NET BOOK VALUE			
At 31st March 2021	<u>623</u>	<u>717</u>	<u>1,340</u>
At 31st March 2020	<u>457</u>	<u>1</u>	<u>458</u>

10. Analysis of debtors

	2021 £	2020 £
Prepayments	217	305
	<u>217</u>	<u>305</u>

Debtors and prepayments related to unrestricted funds both in 2021 and 2020.

11. Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors and accruals	910	3,968
	<u>910</u>	<u>3,968</u>

Accruals in 2020 of £1,000 for freelance fees relate to the restricted Community Lottery grant. Otherwise all creditors and accruals relate to unrestricted funds both for 2021 and 2020.

12. Commitments under operating lease arrangements

	Photocopier 2021	2020
Operating Lease		
Due within one year	370	370
Due within two to five years	1,016	1,386
	<u>1,386</u>	<u>1,756</u>

The photocopier lease expires in February 2025.

13. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Notes to the accounts for the year ended 31st March 2021

14. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2021
	£	£	£	£	£
General Fund	20,269	568	(392)	-	20,445
	20,269	568	(392)	-	20,445

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

Free funds which are not designated for particular purposes

Analysis of movements in restricted funds

	Balance at 1st April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2021
	£	£	£	£	£
Manchester City Council	116	35,570	(34,613)	-	1,073
GM Mental Health NHS	120	2,718	(529)	-	2,309
Community Lottery (Celebrate)	8,491	-	(290)	-	8,201
MCC Wellbeing	350	1,460	(914)	-	896
OPeNS	-	34,124	(16,572)	-	17,552
MCC - Creative Tea	300	-	-	-	300
MCC Age Friendly	1,669	-	(1,320)	-	349
MCC NIF - Workshops	2,660	-	-	-	2,660
We Love Manchester	-	1,103	(1,000)	-	103
MCC (Creative Conversations)	-	840	-	-	840
MCC (Newsletter)	-	1,688	-	-	1,688
MCC - Covid Grant	-	500	(500)	-	-
Forever Manchester	-	1,012	(1,012)	-	-
Big Bike Revival	370	-	(150)	-	220
Co-op Fund	-	845	(211)	-	634
	14,076	79,860	(57,111)	-	36,825

Name of restricted fund:

Manchester City Council

GM Mental Health NHS

Community Lottery (Celebrate)

MCC Wellbeing

OPeNS

MCC - Creative Tea

MCC Age Friendly

MCC NIF

We Love Manchester

MCC (Newsletter)

MCC (Creative Conversation)

MCC - Covid

Forever Manchester

Big Bike Revival

Co-Op Fund

Description, nature and purpose of the fund

~ for core costs, balance represents future depreciation.

~ towards festive eats and yoga mats, £451 represents future depreciation

~ towards Celebrate events

~ towards workshops, £83 represents future depreciation

~ towards MCC local groups support

~ towards creative teas

~ towards age friendly events

~ towards workshops

~ towards covid packs

~ towards newsletter costs

~ towards Creative Conversation project

~ for toiletries & cleaning items

~ towards the Great Get Together event

~ Bicycle repair workshop

~this fund is fully spent, the balance represents future depreciation

Notes to the accounts for the year ended 31st March 2021

14. Analysis of charitable funds cont...

Prior year unrestricted funds movement

	Balance at 1st April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2020
	£	£	£	£	£
General Fund	19,989	1,274	(207)	(787)	20,269
	<u>19,989</u>	<u>1,274</u>	<u>(207)</u>	<u>(787)</u>	<u>20,269</u>

Prior year restricted funds movement

	Balance at 1st April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2020
	£	£	£	£	£
Manchester City Council	7,440	35,570	(43,756)	862	116
GM Mental Health NHS	-	569	(449)	-	120
MCC Celebrate	-	1,125	(1,125)	-	-
Community Lottery Fund	-	9,991	(1,500)	-	8,491
MCC Wellbeing	-	1,950	(1,600)	-	350
Whalley Range Women's Group	-	1,390	(1,390)	-	-
MCC - Creative Tea	-	300	-	-	300
MCC Age Friendly	2,486	-	(817)	-	1,669
MCC NIF - Workshops	-	2,660	-	-	2,660
MCC Talk English	300	-	(300)	-	-
MCC IWD	200	-	(200)	-	-
Spirit of Manchester	100	-	(100)	-	-
MCC NIF Planning Day	-	430	(355)	(75)	-
Primary Care Manchester	4,004	-	(4,004)	-	-
Forever Manchester	-	400	(400)	-	-
Big Bike Revival	370	1,000	(1,000)	-	370
Co-op Fund	5,045	-	(5,045)	-	-
	<u>19,945</u>	<u>55,385</u>	<u>(62,041)</u>	<u>787</u>	<u>14,076</u>

15. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	172	1,168	1,340
Cash at bank and in hand	20,966	35,657	56,623
Other net current assets/(liabilities)	(693)	-	(693)
Total	<u>20,445</u>	<u>36,825</u>	<u>57,270</u>

Prior Year

	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	341	117	458
Cash at bank and in hand	22,591	14,959	37,550
Other net current assets/(liabilities)	(2,663)	(1,000)	(3,663)
Total	<u>20,269</u>	<u>14,076</u>	<u>34,345</u>

WHALLEY RANGE COMMUNITY FORUM
Traditional Income and Expenditure Account
(for management purposes only)

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	Year Ended 31st March 2021 £	Year Ended 31st March 2020 £
Income		
Donations	-	798
Manchester City Council	35,570	35,570
GM Mental Health NHS	2,718	-
We Love Manchester	1,103	-
MCC Wellbeing	1,460	-
MCC Other grants	2,528	-
OPeNs Fund	34,124	430
MCC - Covid Packs	500	-
Forever Manchester	1,012	-
Co-op Fund	845	-
GM Mental Health NHS	-	569
MCC Celebrate	-	1,125
Community Lottery Fund	-	9,991
MCC Wellbeing	-	1,950
MCC Other grants	-	1,690
Big Bike Revival	-	1,000
MCC NIF - Workshops	-	2,660
Forever Manchester	-	400
Other	568	476
Total Income	80,428	56,659
Expenditure		
Salaries	30,608	27,086
Freelance & Forum Workers	930	4,085
Events & Activities	7,853	8,283
Project Partners	11,900	-
Workshops	-	3,663
Contribution towards kitchen refurbishment	-	10,000
Directory Costs	-	1,037
Catering & Refreshments	3	-
Accountancy Fees	660	660
Minor Equipment	84	-
Payroll Fees	422	453
Computer Software	179	-
Bank Charges	72	72
Photocopier	370	569
Website Costs	88	107
Repairs & Maintenance	60	12
Cleaning	65	374
Printing, Postage & Stationary	751	753
Rent & Service Charges	2,400	4,500
Depreciation	749	285
Insurance	309	309
Total Expenditure	57,503	62,248
Surplus/(deficit for year)	22,925	(5,589)