

**WHALLEY RANGE COMMUNITY FORUM**

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

Registered Charity No. 1171658

WHALLEY RANGE COMMUNITY FORUM

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 4	TRUSTEES ANNUAL REPORT
5	INDEPENDENT EXAMINERS REPORT
6	STATEMENT OF FINANCIAL ACTIVITIES
7	BALANCE SHEET
8	STATEMENT OF CASH FLOWS
9 - 16	NOTES TO THE ACCOUNTS
17	TRADITIONAL INCOME AND EXPENDITURE ACCOUNT (for management purposes only)

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

The trustees present their annual report and financial statements for the Charity for the year ended 31<sup>st</sup> 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 12<sup>th</sup> 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 31<sup>st</sup> 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 16<sup>th</sup> 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 31<sup>st</sup> 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: 16<sup>th</sup> 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 £
<b>Income from:</b>					
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
<b>Total</b>		<b>48,093</b>	<b>37,485</b>	<b>85,578</b>	<b>76,358</b>
<b>Expenditure on:</b>					
Charitable Activities	(5)	33,302	51,901	85,203	69,330
<b>Total</b>		<b>33,302</b>	<b>51,901</b>	<b>85,203</b>	<b>69,330</b>
<b>Net income/(expenditure)</b>		<b>14,791</b>	<b>(14,416)</b>	<b>375</b>	<b>7,028</b>
Transfers between funds	(14)	(3,571)	3,571	-	-
<b>Net movement in funds</b>		<b>11,220</b>	<b>(10,845)</b>	<b>375</b>	<b>7,028</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(14)	20,318	43,980	64,298	57,270
<b>Total funds carried forward</b>	<b>(14)</b>	<b>31,538</b>	<b>33,135</b>	<b>64,673</b>	<b>64,298</b>

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 £
<b>Fixed assets:</b>			
Tangible assets	(9)	1,932	704
Total fixed assets		1,932	704
<b>Current assets:</b>			
Debtors	(10)	1,367	129
Cash at Bank & in Hand		64,306	72,979
Total current assets		65,673	73,108
<b>Liabilities:</b>			
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
<b>Total net assets or liabilities</b>		<b>64,673</b>	<b>64,298</b>
<b>The funds of the charity:</b>			
Restricted income funds	(14)	33,135	43,980
Unrestricted income funds	(14)	31,538	20,318
<b>Total charity funds</b>		<b>64,673</b>	<b>64,298</b>

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 £
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>		
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
<b>Net cash used in operating activities</b>	<b>(6,555)</b>	<b>16,356</b>
<b>Cash flows from investment activities:</b>		
Purchase of fixed assets	(2,118)	-
<b>Net cash provided by investing activities</b>	<b>(2,118)</b>	<b>-</b>
Increase/(decrease) in cash and cash equivalents during the year	(8,673)	16,356
Cash and cash equivalents brought forward	72,979	56,623
<b>Cash and cash equivalents carried forward</b>	<b>64,306</b>	<b>72,979</b>

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 £
<b>Expenditure on charitable activities:</b>			
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>
		<b>Year Ended 31st March 2023</b>	<b>Year Ended 31st March 2022</b>
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 £
<b>Cost</b>			
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>
<b>Depreciation</b>			
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>
<b>NET BOOK VALUE</b>			
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)
<b>Total</b>	<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)
<b>Total</b>	<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 £
<b>Income</b>		
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
<b>Total Income</b>	<b>85,578</b>	<b>76,358</b>
<b>Expenditure</b>		
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
<b>Total Expenditure</b>	<b>85,203</b>	<b>69,330</b>
<b>Surplus/(deficit for year)</b>	<b>375</b>	<b>7,028</b>